THE MADRAS FINANCIAL CODE

VOLUME II

CORRECTED UP TO 30TH JUNE 1963

Issued by the Authority of the Government of Madras

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1964

RE-PRINTED BY THE DIRECTOR OF STATIONERY AND PRINTING, MADRAS, ON BEHALF OF THE GOVERNMENT OF MADRAS

1964

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PREFACE

Consequent on the decision to incorporate only the powers delegated to Heads of Departments and important rules applicable to all departments in the Madras Financial Code, Volume II, orders were issued in G.O. Ms. No. 1038, Finance, dated the 24th August 1961, that the powers delegated to authorities subordinate to Heads of Departments should be incorporated in the relevant departmental manuals. The portions relating to subordinate authorities and individual departments have been omitted and the remaining items have been serially renumbered in the present edition of the Madras Financial Code, Volume II, embodying corrections up to 30th June 1963.

Fort. St. George,
February 1964.

FINANCE DEPARTMENT.

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THE MADRAS FINANCIAL CODE

VOLUME II—APPENDICES

APPENDIX I.

[*See* Chapter II, Article 6.]

LIST OF HEADS OF DEPARTMENTS OF THE MADRAS STATE.

1 Additional Development Commissioner and ex-officio Additional Secretary to Government, Rural Development and Local Administration Department.

2 Board of Revenue.

3 Chairman, Madras Public Service Commission.

4 Chairman, Madras Sales Tax Appellate Tribunal.

5 Chief Conservator of Forests.

6 Chief Engineers.

7 Chief Inspector of Approved Schools and Vigilance Service.

8 Chief Justice of the High Court in respect of transactions relating to the High Court.

9 Commissioner for Government Examinations.

10 Commissioner for Hindu Religious and Charitable Endowments (Administration Department).

11 Commissioner of Labour and Director of Employment.

12 Commissioner of Police.

13 Comptroller, Governor's Household.

14 Controller of Stationery and Printing.

15 Director of Agriculture.

16 Director of Animal Husbandry.

17 Director of Cinchona Department.

18 Director of Fisheries.

19 Director of Harijan Welfare.

20 Director of Industries and Commerce.

21 Director, Madras State Transport.

22 Director of Medical Services.

23 Director of Public Health.

24 Director of Public Instruction.

25 Director of Technical Education.

26 Director of Town-Planning.

27 Examiner of Local Fund Accounts.

28 High Court in respect of transactions other than those relating to the High Court.

29 Inspector-General of Police.

30 Inspector-General of Police (Fire Services).

31 Inspector-General of Prisons.

32 Inspector-General of Registration.

33 Inspector of Municipal Councils and Local Boards.

34 Registrar of Co-operative Societies.

35 Secretaries to the Government, including the Secretary to the Legislature.

36 State Port Officer.

37 Transport Commissioner.

APPENDIX 2.

[*See* Chapter III, Article 32.]

POWERS DELEGATED TO DEPARTMENTAL AUTHORITIES TO SANCTION REFUNDS OF REVENUE.

Serial number.	Department or head of account to which the refunds relate.	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)	(4)
1	Revenue Department.	*See* Board's Standing Order No. 189.	
2	Excise Department	*See* the Madras Excise Manual, Vol. II.	
3	Stamps	*See* the Indian Stamps Act, 1899 (India Act II of 1899), the Court Fees Act, 1870 (India Act VII of 1870), and the rules made under those two Acts, which are contained in the Madras Stamp Manual (Standing Orders Nos. 88 to 100).	
4	Forest Department	(*a*) Board of Revenue	To sanction the refund of revenue realized by the Revenue Department from unreserved land under its control—*See* Board's Standing Order No. 180.
		(*b*) Forest Officers— Chief Conservator	To sanction the refund of any sum not exceeding Rs. 5,000 relating to an item of forest revenue, provided that it is clear that the Government were not in the first instance, or have since ceased to be, entitled to it.

NOTE.—In the case of reserved forests handed over to the Revenue Department the powers of the Chief Conservator will be exercised by the Board of Revenue.

	Registration	*See* the Indian Registration Act, 1908 (India Act XVI of 1908), and the rules made and the table of fees prescribed under that Act, which are contained in the Madras Registration Manual.	
6	Receipts under Motor Vehicles Acts—		
	Receipts under the State Motor Vehicles Taxation Act.	(i) Inspector-General of Police.	To sanction the refund of Motor Vehicles tax to Non-Gazetted Police Officers in the Districts.
		(ii) Commissioner of Police.	To sanction the refund of Motor Vehicles tax to Non-Gazetted Police Officers, Motor Vehicles Inspectors and Assistant Motor Vehicles Inspectors in the Madras City.

NOTE.—The refund of Motor Vehicles tax should be made to a non-gazetted officer who has paid the tax himself and who becomes eligible for tax concession in the course of a quarter on account of change of post, or who returns from leave and becomes eligible for the concession. The amount of refund will bear the same proportion to the quarterly tax as the period of duty in the post eligible for the tax concession bears to the quarter. In border line cases, i.e., where a Gazetted Officer gets reversion for a few days during which he is normally entitled to payment of tax by the Government, no refund need be allowed.

Serial number. (1)	Department or head of account to which the refunds relate. (2)	Authority to which powers have been delegated. (3)	Extent of delegation. (4)
7	Other Taxes and Duties—Receipts from Electricity Duties—Fees under the Indian Electricity Rules, 1956, and fees for the electrical inspection of cinemas.	Chief Electrical Inspector to Government.	To sanction the refund of any excess over the amount due paid by the party concerned.
	Other Receipts ..	Chief Electrical Inspector to Government.	Do.
8	Judicial	High Court ..	To sanction the refund of the fees due to the Bar Council, wrongly credited to the Government by Advocates. NOTE.—In regard to refund of fines, *see* Subsidiary Rule 26 and Instruction 18 under Treasury Rule 16.
9	Jail Department .. .. Approved Schools and Vigilance Department.	Inspector-General of Prisons. Chief Inspector of Approved Schools and Vigilance Service.	(i) To sanction the refund to the appropriate extent of a fee paid by an applicant for selection to a post in the department in cases similar to those mentioned in item 19 (*c*) below. (ii) To sanction the refund of the sale-proceeds of any unclaimed property of a Prisoner inmate or pupil originally credited to the Government and subsequently claimed by his legal heirs. (iii) To sanction the refund of the unspent balance of the amount collected towards the maintenance charges of a pupil in an approved school. (iv) To sanction the refund of any excess over the amount due paid by a contractor or by a local body or private party.
10	Police	(*a*) Inspector-General of Police.	To sanction the refund of—(1) an excess recovery made from a public or private body on account of police guard supplied to it, and (2) an excess fee paid by an applicant for a post in the Police Department to which recruitment is made departmentally.
		(*b*) Commissioner of Police ..	To sanction the refund of a fee collected under the Madras City Police Act, 1888 (Madras Act III of 1888), or the Madras Hackney Carriage Act, 1911 (Madras Act V of 1911), in the following circumstances:—(1) when the amount paid is more than the amount due, the excess may be refunded, and (2) when the certificate or licence applied for is refused or the application is cancelled or withdrawn by the party before the certificate or licence is actually issued and the transaction completed, the full fee paid may be refunded.
11	Education	Commissioner for Government Examinations.	To sanction the refund of—(1) the fee paid by a publisher under Rule 43 of the Text-Book Committee Rules before the receipt of the order refusing registration, and

Serial number.	Department or head of account to which the refunds relate.	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)	(4)
11	Education—*cont.*		(2) the scrutiny fee paid in excess of the amount specified in the same rule owing to ignorance of rules or by oversight.
12	Medical	Director of Medical Services.	(1) To sanction the refund of a fee paid for the licenciate course in Ophthalmology or in Gynaecology and Obstetrics, when the candidate is prevented from undergoing the course owing to circumstances beyond his control and prefers a claim for refund within three months of the payment of the fee. (2) To sanction the refund of a fee paid in connexion with the medical examination for commutation of pensions as follows:— (*a*) the refund of the entire fee paid, when no medical examination actually takes place owing to the withdrawal of the application for commutation or for other reasons which the Director of Medical Services considers sufficient; and (*b*) the refund of the excess fee, when the fee paid is in excess of the prescribed amount.
13	Public Health	Director of Public Health	To sanction the refund of half the fee to a member of a community eligible for help by the Harijan Welfare Department, attending the First-class Vaccinator's class who has paid the full fee. To sanction refunds to municipalities of (i) certificates, and (ii) one-fourth of the fees collected by the Municipal Health Officers for the training of Birth and Death Registrars : Provided that in the case of the Cuddalore Municipality only one-eighth of the fees collected may be refunded. To sanction the refund of fees paid by local authorities on behalf of the candidates selected for the refresher course held annually for Health Inspectors, Sanitary Inspectors, Vaccinators, etc., subject to the condition that the refund sanctioned only in cases where the candidate does not attend even a portion of the course and that his failure to attend the course was due to causes beyond his control.
14	Agriculture	Director of Agriculture	(i) To sanction after scrutiny the refund of inspection fees remitted to Government with reference to the rules issued under the Cotton Transport Act, 1923, for the grant of licence to import cotton, cotton seeds or cotton waste into a ' protected ' area of the State in cases where it is proved to the satisfaction of the Director of Agriculture that such a licence was not acted upon for reasons beyond the control of the licensees. (ii) To sanction the refund of the registration fees remitted by mixing firms under the Fertiliser (Control) Order, 1957 in the case of those whose applications are rejected. (iii) To sanction the refund of any excess over the amount due collected on account of the cost of seeds, manure, implements, dairy and farm produce, departmental publications, gunnies, fees for analyses, etc.

Serial number.	Department or head of account to which the refunds relate.	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)	(4)
15	Animal Husbandry	Director of Animal Husbandry.	To sanction the refund of any excess over the amount due collected on account of rents, feeding charges, medicine charges and admission fees
16	Industries—Industries.	The Director of Industries and Commerce.	To sanction the refunds of sums collected erroneously under "XXIX—Industries".
17	Industries —Cinchona Plantations.	Director, Cinchona Department.	To sanction the refund up to a maximum of Rs. 100 in each case either of excess amounts paid by indentors or of amounts payable to indentors who cancel their orders placed with the Department for the supply of quinine or other products of Cinchona Department.
18	Miscellaneous Departments—Examination fees.	(*a*) Commissioner for Government Examinations.	(1) To sanction the refund to the appropriate extent of a fee paid for an examination for the grant of certificates of competency for (i) engine drivors and first and second class engineer operators, and (ii) water-works (headworks and pipeline) fitters, or for any other examination under his control, in cases similar to those mentioned in item (*c*) below other than case (5), or to sanction the refund of any kind of fee erroneously paid in connection with the Government Examinations. (2) To sanction the refund of any excess over the amount due received towards the cost of a blank certificate form or duplicate copy of a certificate.
		(*b*) Chairman, the Madras Public Service Commission.	To sanction the refund to the appropriate extent of the fee paid by an applicant for admission to an examination or selection conducted by the Commission in any of the following cases :— (1) when the applicant is not required to sit for the examination or to appear for the selection, (2) when he is exempt from payment of the fee or makes a double or excess payment, (3) when he is not allowed to appear for the examination or selection— (i) owing to a change in the rules governing the conditions of eligibility introduced after he applied, or (ii) owing to the application having been made under a misapprehension of the rules or of the terms of the Commission's notification, or (iii) owing to any other cause for which he was not responsible, (4) when the examination or the selection has been subsequently dropped. (5) when he absents himself from the examination or selection and it is clear that his absence was unavoidable and due to causes for which he was not responsible, (6) when he dies prior to the examination or selection, (7) when his application is withheld by a forwarding authority, (8) when he fails to send his application after paying the fee, and (9) when the application for an appointment has been admitted by the Commission but the applicant is not actually subjected to the oral test. NOTE.—When the Commission rejects a defective application, or in a case in which a candidate absents himself from the examination and the Commissioner is satisfied that his absence was unavoidable and due to causes for which he was not responsible, the amount of the fee paid will, on application by the candidate be adjusted towards the fee for another examination, if the candidate is eligible to appear for it. No such adjustment will be made when an application was received after the date prescribed for the receipt of applications.

Serial number.	Department or head of account to which the refunds relate.	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)	(4)
19	Miscellaneous Departments—Fees for the Registration of Trade Unions.	Registrar of Trade Unions (Commissioner of Labour).	To sanction the refund of a fee paid for the registration of a Trade union or for the registration of an amendment to the rules of a trade union when registration is refused under the Indian Trade Unions Act, 1926 (India Act XVI of 1926), and the rules framed under it.
20	Miscellaneous Departments—Miscellaneous.	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.	(1) To sanction the refund of excess collections towards the cost of publication of notices required by section 29 of the Hindu Religious and Charitable Endowments Act, 1951, irrespective of whether applications are made by the parties or not. (2) To sanction the refund of the moneys remitted by the parties towards meeting the following charges during the course of the enquiry of the cases under the Hindu Religious and Charitable Endowments Act, 1951, before him or otherwise under his orders, if the sums are not utilized for the purpose for which they were remitted :— (i) Notice charges, (ii) fees for inspection of documents, (iii) witness batta, (iv) postal charges for transmission of documents, and (v) other similar items.
21	Civil Works ..	Chief Engineers	To sanction the refund to the appropriate extent of a fee paid by an applicant for selection for appointment to the Madras Engineering Subordinate Service and the Madras Highways and Rural Works Engineering Subordinate Service in cases similar to those mentioned in item 19 (c) above.
22	Stationery and Printing.	Registrar, High Court	To sanction the refund of any unexpended balance of deposits levied under rule 14 (b) of Order III of the Insolvency Rules, 1933 in respect of credit before petitions.
23	Miscellaneous ..	(a) Inspector of Municipal Councils and Local Boards.	To sanction the refund of the sale-proceeds of any article sold under his authority when the sale is not confirmed and the purchaser returns the article if it has been delivered to him.

Serial number.	Department or head of account to which the refunds relate.	Authority to which powers have been delegated.	Extent of delegation.
(1)	(2)	(3)	(4)
23	Miscellaneous—*cont.*	(*b*) Chief Engineer (General and Buildings).	To sanction in respect of the State Broadcasting Department the refund of the following amounts :—

(1) Amount paid by a Municipality or a local body, Government or private institution for recurring and non-recurring cost of installation and Radio sets, Public Address systems, Propaganda vans, equipments, etc.

(2) Amount refundable to a panchayat board after taking into account depreciation charges, in cases where sets are withdrawn.

(3) Amount refundable to a panchayat board in cases where the Inspector of Local Boards and Municipal Councils has refused sanction to the installation of a receiver in the panchayat area on financial grounds.

24	Madras Fire Services	Inspector-General of Police (Fire Services).	To sanction the refund of any excess fees collected for private pumping work.
25	Fisheries Department	Director of Fisheries	To sanction the refund to the appropriate extent, of school fees paid by students who are subsequently granted free studentships or fee concessions under schemes approved by the Government.
			To sanction the refund of any amount received in excess of hire charges and advance collected for Motor Vehicles, Boats, Nets, or Twine after deducting the hire or any other dues to Government for any period.
			To sanction the refund of (1) any amount received in excess of the amount due on account of fishery rentals;
			(2) any amount received in excess of the amount due on account of an article sold including fish seed.
26	Port Department	State Port Officer	To sanction the refund of Port dues above Rs. 100 in each case.

APPENDIX 3.

[*See* Chapter IV, Article 51 (*b*).]

LIST OF AUTHORITIES EMPOWERED TO EXECUTE CONTRACTS, DEEDS, ETC., ON BEHALF OF THE GOVERNOR.

Under Article 299 (1) of the Constitution of India, the Governor has directed the undermentioned classes of deeds, contracts and other instruments shall be executed as follows :—

1. All deeds and instruments relating to any matters other than those hereinafter specified.	By Secretaries to the Government and the Additional Secretary to Government, Industries, Labour and Co-operation Department.

Note.—The Assistant Secretary to Government, Chief Secretariat, in charge of Secretariat Buildings shall execute agreements to be entered into with the Proprietors of the Canteens which are run within the Secretariat Premises.

2. Contracts and other instruments for the purchase, supply, conveyance or carriage of building materials, stores, machinery, etc., and the provision of labour for building or other work and such like engagements.	By the Inspector-General of Police, the Commissioner of Police, Madras City; the Inspector-General of Prisons, the Inspector-General of Registration, the State Port Officer and the Director of Industries and Commerce.
3. Agreements and mortgage bonds in respect of advances sanctioned to Government servants for the purchase of motor conveyances.	By the Head of the Department concerned.

Note.—In respect of the Judicial Department including the High Court, the Registrar, High Court, shall execute the documents. In respect of the Board of Revenue, the Secretary, Board of Revenue, in the Land Revenue, Commercial Taxes and Civil Supplies Branches shall execute the documents in respect of the officers of the respective branches. In respect of the Electricity Department, the Chief Operation Engineers, South and North, shall execute the documents.

4. Instruments relating to the re-assignment of Insurance policies which are assigned to the Governor by Government servants as security for the advances sanctioned to them for the construction of houses through Co-operative Societies.	By the Chief Secretary and Secretary to Government concerned in the case of a Gazetted Officer and the head of the department concerned in the case of others.
5. Security bonds executed by clerks, cashiers, accountants, store-keepers and other subordinates for the due performance of their duties.	By the officer, who has power to make appointment to the post.
6. In the case of treasuries and other public offices—	
(*a*) Mortgage-deeds given as security in connexion with the employment of Treasurers, Cashiers or Clerks in offices other than district treasuries and sub-treasuries, charged with the disbursement of money or the custody and handling of securities.	By the head of the office.

(b) Instruments relating to the reassignment of insurance policies which are assigned to the Governor in accordance with the rules regulating the General Provident Fund.	By the Accounts Officer of the Fund as defined in the rules of the Fund.
7. In the case of the Public Works and Highways and Rural Works Departments (subject to any limit fixed by departmental orders)—	
(a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc. (b) All instruments relating to the execution of works of all kinds connected with buildings including electrical installations, bridges, roads, canals, tanks, reservoirs, docks, harbours and embankments; and also instruments relating to the construction of water-works, sewage works, the erection of machinery and the working of coal mines. (c) Bonds of auctioneers and security bonds for the due performance and completion of works. (d) Security bonds for the due performance of their duties by Government servants whom the officers specified have power to appoint.	By the Secretary to Government, Public Works Department and Chief Engineers.
(e) Leases for grazing cattle on canal banks or roadsides; for fishing in a canal; for the cultivation of land under the Irrigation Department, leases of water for irrigation and other purposes and leases of water power; and instruments relating to the sale of grass, trees or other produce on roadsides or in plantations. (f) Leases of houses, land or other immovable property provided that the rent reserved shall not exceed Rs. 5,000 a month. (g) All instruments connected with the reconveyance of properties given as security. (h) Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by the Government. (i) Agreements for the recovery of fines on account of drift wood or other timber passing into a canal.	By Chief Engineers.

(*j*) All deeds and instruments relating to any matters other than those specified in heads (*a*) to (*i*).	By the Secretary to Government, Public Works Department.

8A. In the case of Highways and Rural Works Department—

(*a*) All instruments relating to the purchase, supply and conveyance or carriage of materials, stores, machinery, etc. (*b*) All instruments relating to the execution of works or all kinds connected with buildings, roads and bridges and also instruments relating to the erection of machinery. (*c*) Bonds of Auctioneers and security bonds for the due performance and completion of works. (*d*) Security bonds for the due performance of their duties by Government servants when the officers specified have powers to appoint.	By the Secretary to Government, Public Works Department and the Chief Engineer (Highways and Rural Works).
(*e*) Leases for grazing cattle on road sides and other purposes and instruments relating to the sale of grass, trees or other produce on road sides. (*f*) Leases of houses, land or other immovable property and of lands under the control of the Highways and Rural works Department provided that the rent received shall not exceed Rs. 5,000 a month. (*g*) All instruments connected with the reconveyance of properties given as security. (*h*) Instruments connected with the collection or forming of tolls at ferries or other means of communication provided by the State Government except roads and bridges.	By the Chief Engineer (High ways and Rural Works).
(*i*) All deeds and instruments relating to any matters other than those specified in the preceding items.	By the Secretary to Government, Public Works Department.
9. Contracts and other instruments relating to the Forest Department (subject to any limits and conditions fixed by departmental orders).	By the Chief Conservator of Forests.
10. Contracts and other instruments relating to the Jail Department.	By the Inspector-General of Prisons.
11. Contracts and other instruments relating to the Approved Schools, Reception Homes and Vigilance institutions.	By the Chief Inspector of Approved Schools and Vigilance Service.

12 Agreements/and/or contracts in the Chinchona Department.	Director, Cinchona Department, Ootacamund.
13. Tenancy agreements in respect of buildings required for the occupation of officers subordinate to them.	By the Commissioner of Police, Madras.
14. Leases of houses, land and other immovable property concerning the Registration Department.	By the Inspector-General of Registration.
15. Contracts and other instruments relating to the Medical Department and agreements with the employers of factories in respect of the utilization, under the Employees' State Insurance Scheme, of the medical facilities provided by dispensaries, hospitals or clinics of the employers concerned.	By the Director of Medical Services.
16. Contracts and other instruments relating to the Public Health Department.	By the Director of Public Health.
17. Contracts and other instruments relating to inam title-deeds.	By the Inam Commissioner.
18. Contracts and other instruments relating to matters connected with the Educational Department.	By the Director of Public Instruction.
19. Security bonds for the due performance of their duties by Government servants whom the State Port Officer has power to appoint.	By the State Port Officer.
20. Contracts and other instruments relating to Fisheries Department.	
(*a*) If the value exceeds Rs. 3,000/.	By the Director of Fisheries.
(*b*) Security bonds from the excutive subordinates of the Fisheries Department entrusted with Government stores of Fisheries Department who have to furnish security as required in the Special Rules for Madras Fisheries subordinate Service.	The Director of Fisheries.
21. Bonds and agreements entered into by the Gazetted Officers and the Non-Gazetted subordinates in the Fisheries Department in connection with their deputation abroad or within India for special training in matters connected with Fisheries for such amounts considered necessary on the merits of each case.	By the Director of Fisheries.

22. (*a*) Contracts or agreements for the supply of cattle food required by the Agricultural Department, agreements for the construction of works on the Agricultural College estate and at other Agricultural stations, agreements with merchants for the supply of green manure seeds and gunny bags, contracts for the supply of small agricultural implements manufactured in India, agreements relating to lease of grazing rights and agreements in connection with the sale of malt food and malt extract, agreements to be executed by candidates undergoing the Diploma or Certified Course in Horticulture and agreements with contractors for the usufructuary right of fruit trees in Agricultural Research Stations and other like purposes.	By the Director of Agriculture.
(*b*) Lease agreements in cases where private buildings are taken on rent for use as office or office and depot or for godown.	By the Director of Agriculture within his financial powers.
23. Agreements with ryots for the sale on hire-purchase system of materials stocked in the Central Agricultural Engineering Stores and Supply Centre.	By the Director of Agriculture.
24. Contracts and piece-work agreements connected with the execution of electrical works.	By the Chief Engineer, P.W.D. (General.)
25. (*a*) Deeds of cancellation of assignment to the Government of mortgages executed by members in favour of Co-operative Buildings Societies.	By the Registrar of Co-operative Societies.
(*b*) Assurances relating to the transfer of shares held by the Government in the Madras Co-operative Central Land Mortgage Bank Limited, Madras.	
(*c*) Deeds of cancellation of bonds executed by Co-operative Societies including land mortgage banks in favour of the Government for loans issued to them.	
(*d*) Deeds of cancellation of agreements executed by Junior Inspectors and Senior Inspectors of Co-operative Societies undergoing training in the Central Co-operative Institute, Madras and by Co-operative Sub-Registrars who are direct recruits.	
(*e*) Instruments relating to the re-assignment of insurance policies which are assigned to the Governor by Co-operative Housing Societies as collateral security for the State loans sanctioned to them.	
(*f*) Release deeds in respect of house construction societies.	

26. Contracts and other Instruments relating to purchases made for the Government House and lease of minor forest produce in Guindy Park Reserve.	By the Comptroller, Governor's Household.
27. Contracts and other instruments relating to the Labour Department including the Factories Section.	By the Commissioner of Labour.
28. Contracts and other instruments relating to matters connected with the Industries and Commerce Department—	
(a) Agreement with the Fertilizers and Chemicals, Travancore, Limited.	By the Secretary to Government, Industries, Labour and Co-operation Department.
(b) Mortgage deeds given as security in connection with sanction of loan under the Madras Small Scale and Cottage Industries Loan and Subsidy Rules, 1956 ; and Agreements and rectification deeds in connection with the above mortgage deeds.	By the Director of Industries and Commerce, provided that the amount of the loan proposed to be sanctioned to a person together with the amount of previous loan or loans if any, granted to the same person in respect of the same Industrial Unit shall not exceed the following limits : (i) Not exceeding Rs. 25,000 in each case. (ii) Not exceeding Rs. 50,000 in each case (on the recommendation of the Board of Industries).
(c) Contracts and other instruments where the consideration or value exceeds Rs. 5,000.	By the Director of Industries and Commerce.
(d) All other contracts, deeds and instruments, including Agency agreements and lease deeds not falling under the categories for which either Assistant Directors of Industries and Commerce or Deputy Directors of Industries and Commerce or Joint Directors of Industries and Commerce or Unit Officers or heads of offices holding similar ranks) are empowered to execute.	Do.
29. Contract relating to the lease of the building for accommodating the Office of the Madras Public Service Commission.	By the Chairman, The Madras Public Service Commission.
30. Agreements with forest panchayats.	By the Board of Revenue.
31. In the Department of Harijan Welfare—	
(a) Mortgage deed or acceptance deed executed by the correspondents of hostels recognised by the Harijan Welfare Department for building grants.	By the Director of Harijan Welfare, Madras, in the case of hostels in Madras City.

(b) Contracts and other instruments relating to the Harijan Welfare Department.	By the Director of Harijan Welfare, Madras.
32. In the case of the Indian Stores Department—	
(a) All contracts and instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc. (b) Security bonds for the due performance and completion of work. (c) All instruments connected with the re-conveyance of property given as security.	By all officers of the Supply Department who are authorized for the time being to execute contracts on behalf of the Central Government within time limits of their authority as are or may from time to time be imposed by the Central Government.
33. Contracts in relation to the purchase of materials, stores, machinery or other goods required and indented for from time to time by competent indenting authorities specified in this appendix through the Directorate-General of Supplies and Disposals of the Government of India.	By the officers of the Directorate-General of Supplies and Disposals of the Government of India who are authorized to execute contracts on behalf of the President of India in relation to the purchase of similar goods through that Directorate on behalf of the President of India.
34. (a) Contracts for landing, shipping and transporting Government stores.	By the State Port Officer.
(b) Executing grants under the Government Grants Act of land under the control of the Port Department.	Do.
35. Treasury bills and other Government securities issued by the Government in respect of any loan contracted under the provisions of the Constitution of India.	By the Governor or the Deputy Governor of the Reserve Bank of India for the time being.
36. Demand promissory notes in connexion with the taking of ways and means advances by the Government from the Reserve Bank of India.	By the Secretary to Government in the Finance Department or in his absence the officer of the Finance Department immediately in charge of ways and means work, or, in the absence of both, the officer of the Finance Department in charge of current ways and means work.
37. All grants, leases, licences, etc., made under Board's Standing Orders.	By the Secretary to Government, Revenue Department, officers of the Revenue Secretariat not below the rank of Superintendent, and Secretary, Board of Revenue.
38. Agreements with recognized associations in Ceylon and Malaya to engage persons for skilled work.	By the Protector of Emigrants.
39. Agreements with ryots for the production and supply of vegetables to the military stations and for the repayment of advances made for the purpose.	By the Director of Agriculture.

40. Leases of private buildings and lands and buildings and lands belonging to Municipal Councils, Corporation of Madras, other local bodies, temples and similar bodies and railways for the use of the Fire Service.	By the Commissioner of Police, Fire Service Branch, in the City of Madras.
41. Transfer deeds in respect of lands of Municipalities, Corporation of Madras and other local bodies to be got transferred to the Fire Service.	Do.
42. Contracts and other instruments relating to purchase, supply, conveyance, or carriage of building materials, stores, machinery, etc., and the provision of labour for building or other work and other like purposes.	By the Commissioner of Police, Fire Service Branch.
43. Agreement with the Corporation of Madras for the removal of rubbish from the Secretariat premises.	By the Assistant Secretary to Government, Chief Secretariat (in charge of buildings).
44. Contracts and other instruments for the purchase of stage carriages, supply of petrol, oil, etc., in connection with the scheme for the nationalization of transport and execution of tenancy agreements for renting private buildings for office accommodation.	By the Director, Madras State Transport Department.
45. Tenancy agreements in respect of private buildings required for the occupation of the Local Fund Audit Department.	By the Examiner of Local Fund Accounts.
46. Agreements with any of the Proprietors of private printing presses selected by the Government for the printing of the electoral rolls relating to any district in the State.	By the Controller of Stationery and Printing.
47. Agreements relating to buildings taken on lease by private contract with landlords for locating office or office-*cum*-residence of the Regional Inspector of Municipal Councils and Local Boards.	By the Inspector of Municipal Councils and Local Boards.
48. Tenancy agreements in respect of private buildings taken for the location of offices of the Hindu Religious and Charitable Endowments (Administration) Department.	By the Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.
49. Contracts relating to leases for the buildings required by the offices under the National Employments Organisation, a branch of the Labour Department.	By the Commissioner of Labour and Director of Employment.

50. (a) Agreements entered into with tenderers for the supply of stores and materials required by the Institutions under the control of the Directorate of Technical Education.	By the Director of Technical Education.
(b) All contracts, deeds and agreements [other than those mentioned against item 72 (a)] and other Instruments in respect of Technical Institutions under the control of the Director of Technical Education and also those relating to the Department of Technical Education.	By the Director of Technical Education.
51. Contracts relating to the sale and removal of obsolete electoral rolls and other election papers in the Government offices in the City of Madras with the firms and dealers in waste paper who may be selected from time to time.	By the Controller of Stationery and Printing, Madras.
52. Contracts relating to the sale and removel of press cuttings in the Government Press, Madras and its branches with the firms and dealers in press cuttings, who may be selected by the Controller of Stationery and Printing from time to time.	Do.
53. Contracts relating to the sale and removal of waste paper in Government Offices in the City of Madras. with the firms and dealers in waste paper, who may be selected from time to time.	Do

APPENDIX 4.

[*See* Chapter V, Article 63.]

POWERS OF SUBORDINATE AUTHORITIES TO SANCTION THE CREATION OF ADDITIONAL ESTABLISHMENTS.

The statutory rules by which the Government have delegated powers to heads of departments and other authorities to create temporary posts are contained in Part V of the Madras Services Manual, Volume II (1938 Edition). The powers delegated by the Government in regard to posts not covered by statutory rules are specified below except those relating to menials paid from contingencies, work charged establishment and section writers for which *see* Appendices **5, 11 and 14** respectively :—

Serial number.	Department and the authority to which power is delegated.	Extent of powers.
(1)	(2)	(3)

1 Forest Department—

Chief Conservator. (1) To sanction temporary establishments, subject to the following conditions :—

(i) the period for which a temporary post is created should not exceed one year, and

(ii) the pay fixed for any such post should not exceed Rs. 100 a month.

NOTE.—The Chief Conservator may, if he considers it expedient, accord his sanction to a temporary establishment in a particular district, subject to a maximum limit to the monthly expenditure that may be incurred, and leave it to the Conservator to make such alterations as he may from time to time consider necessary in the scale of the establishment.

(2) To sanction the employment of one additional lower division clerk in a Range Office, when the number of forest offences received in the previous year exceeds 500 and one additional lower division clerk for the District Forest Office, when the number of offences exceeds 2,500 and two additional lower division clerks, if it exceeds 5,000.

2 Revenue Department—

Board of Revenue .. (1) To sanction the permanent or temporary revision of village establishments employed under the provisions of the Madras Proprietary Estates Villages Service Act, 1894 (Madras Act II of 1894).

(2) To sanction the permanent revision of, or temporary additions to, village establishments in ryotwari tracts, subject to the following conditions :—

(*a*) the standard scale laid down for these establishments should be strictly followed, and any proposal to exceed this scale should be submitted for the orders of the Government ;

(*b*) no individual scheme costing more than Rs. 3,000 a year should be sanctioned ; and

(*c*) all increases of establishment sanctioned under this delegation should be reported annually to the Government.

Serial number.	Department and the authority to which power is delegated.	Extent of powers.
(1)	(2)	(3)
2	Revenue Department—*cont.*	
		(3) To sanction the permanent or temporary reduction of village establishment in ryotwari villages, subject to the condition that no class or grade of village officers or menials is abolished.
		(4) To sanction the employment of Minor Irrigation Overseers, lascars and peons required for the Rural Water-Supply Works under the Local Development Works Programme.
		(5) To sanction the employment of minor irrigation and Ministerial staff and mechanics required for work connected with Rural Water-supply Scheme.
3	Public Health Department—	
	Director of Public Health.	To sanction all temporary establishments for plague duty, subject to the condition that the pay of the staff conforms to the scale, if any, fixed by the Government.
4	Fisheries Department—	
	Director of Fisheries	(1) To sanction the creation of a temporary post of Inspector of Fisheries for a period of 3 months in a year to be appointed during the period of departmental fishing season in the Poondi Reservoir.
		NOTE.—The post should be retrenched immediately when the departmental fishing is stopped.
		(2) To sanction the creation of the following temporary posts immediately after a decision to hold a pearl fishery is taken by him and for continuance of the staff throughout the period of operation and for a month after the close of the fishery.
		(1) One Upper Division Clerk in the Central Office, Madras;
		(2) One Upper Division Clerk and one Typist in the Office of the Assistant Director of Fisheries, Tuticorin.
		NOTE.—The Director of Fisheries should ensure that, as far as possible. the employment of the staff is not resorted to earlier than about a month from the proposed date of commencement of the operations.

APPENDIX 5.

[*See* Chapter VI, Article 93.]

SPECIAL RULES, RESTRICTIONS, ETC., REGARDING PARTICULAR ITEMS OF CONTINGENT EXPENDITURE.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
1	Agriculture—(a) Experimental cultivation.	The Director of Agriculture may incur or sanction expenditure on experimental cultivation to the extent indicated below :—

(i) *Purchase of dead-stock including machinery and tools for use at the Research Stations, including the Central Farm.*—The cost of any one article or any number of articles of the same kind bought at the same time should not exceed Rs. 1,000 for articles manufactured in India or Rs. 500 for articles not manufactured in India. [*See* also Article 123.]

(ii) *Hire of agricultural machinery.*—The maximum limit is Rs. 50 a month.

(iii) *Purchase of land.*—No land should be bought without the Government's special sanction. [*See* item 34.]

(iv) *Award of compensation to ryots for loss of produce occasioned by trial plots opened in their lands for testing the performance of new strains of seeds.*—The maximum limit is Rs. 100 in each case.

(v) *Purchase of Cotton Produce from Scattered Block Trial Plots* :— The maximum limit is Rs. 750 per annum.

(vi) *Free supply of seeds and chemicals.*—The free supply should be restricted to *bona fide* poor ryots in the State and the cost should not exceed Rs. 35 a year for each district and in respect of each of the articles, namely, seeds and chemicals.

(vii) *Villagers' Guide and Calendar* :—Honorarium to the professional astrologer for the preparation of Tamil Almanacs for the Villagers Guide and Calendar, not exceeding Rs. 100 each year.

(viii) *Supply of seeds, plants, seedlings, cuttings, etc., free of cost to other States in India for non-experimental purposes* :—May order free supply up to Rs. 10 in each case, subject to an aggregate amount of Rs. 1,000 in a year.

NOTE.—The Director of Agriculture may also sanction the sale of animals of any kind, including poultry, pigs and sheep without limit.

(ix) *Sale of pesticides and fungicides at concessional rates to food crops at all times in areas without declaring them as pest affected* :—

May incur expenditure up to Rs. 2[illegible],000 per annum (inclusive of the amount of Rs. 10,000 up to which each District Agricultural Officer may incur expenditure) for each Agricultural district.

(x) *All other charges.*—Full powers.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
2-A	**Agricultural Demonstration, propaganda, teaching, marketing, engineering, etc.**	The Director of Agriculture may incur expenditure on demonstration, propaganda, teaching, marketing, etc., for the purchase of deadstock and stores for the offices of the Agriculture Department other than Research Stations under their control to the extent indicated below :— The cost of any one article or any number of articles bought at the same time should not exceed Rs. 1,000 for articles manufactured in India or Rs. 500 for articles not manufactured in India. In regard to the issue of pesticides and insecticides at half cost price to ryots for application to food and non-food crops, in pest-affected areas the limit of incurring the loss up to Rs. 5,000 per annum per Agricultural district may, however, be raised to Rs. 15,000 by the Director of Agriculture in special cases.
3	**Allowance to a juror or an assessor.**	For payment to a Government servant, *see* the Madras Travelling Allowance Rules, and for payment to others, *see* the Criminal Rules of Practice, 1931. A payment made by a Court should be supported by a certificate attached to the contingent bill that it is in accordance with the scales and conditions prescribed in the Criminal Rules of Practice, 1931.
4	**Apparatus, instrument, machinery and the like.**	The following limits and conditions apply to the purchase of apparatus, instruments, machinery and the like in the departments mentioned :— [*See* also Articles 123 and 125.] Department. — Limits and conditions. Agriculture — The Director of Agriculture may incur expenditure up to the maximum budget provision available on the purchase of apparatus, instruments, etc., required by the Research Sections of the Agricultural College and Research Institute, Coimbatore. The Director of Agriculture may incur expenditure up to a limit of Rs. 10,000 at a time towards the purchase of spare parts for tractors, etc.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.	
(1)	(2)	(3)	
		Department.	Limits and conditions.
4	Apparatus, instruments, machinery and the like—*cont.*	Agriculture—*cont.*	The Director of Agriculture may sanction the manufacture and repairing of tools of hand boring sets and power drills and all other units under the drilling section of the Engineering Branch of the Agriculture Department at the Government Industrial Engineering Workshop, Madras without any monetary limit subject to budget provision.
			The Director of Agriculture may incur expenditure up to a maximum limit of Rs. 4,000 at a time towards the purchase of apparatus, instruments, machinery and the like and chemicals required for the Agricultural College and Research Institute, Coimbatore and the various Agricultural Research Stations and Farms. He may also incur expenditure up to a maximum limit of Rs. 4,000 at a time towards repairs of these articles in the above institutions.
			The Director of Agriculture may incur expenditure on the purchase of spare parts for power drills up to a maximum of Rs. 10,000 at a time, excluding Sales tax and other incidentals and also to sanction repair charges in respect of power drills up to a maximum of Rs. 10,000 at a time subject to budget provision.
		Harijan Welfare:	The Director of Harijan Welfare may purchase any one article or any number of similar articles manufactured in India in connexion with Kallar Reclamation up to a maximum of Rs. 500 at time.

Serial number of item. (1)	Description of the expenditure. (2)	Department.	Special rules, restrictions, etc. (3) Limits and conditions.
4	Apparatus, instruments, machinery and the like—*cont.*	Industries and Commerce.	The Director of Industries and Commerce may incur expenditure for the purchase of machinery, equipment and tools of capital nature up to a value of Rs. 20,000 in respect of each unit of institute excluding freight and sales tax, etc., and sanction fluctuations in price up to 10 per cent.
		Transport	The Transport Commissioner may incur expenditure on the following items subject to the limits as indicated against them :

Nature of expenditure.	*Annual limit.*	
	RS.	
(i) Purchase of wheel weighers..	26,000	
(ii) Supply of drivers' and conductors' badges to the Regional Transport offices	5,000	
(iii) Supply of traffic signs to the Secretaries of the Regional Transport Authorities	10,000	
(iv) Half-yearly overhaul and maintenance of—		
(*a*) wheel-weighers	200	for each machine (at the rate of Rs. 100 per half year.)
(*b*) Weigh bridges	500	for each machine (at the rate of Rs. 250 per half year.)
(v) Purchase of brake-testing meters	500	
(vi) Repairs and replacement of wheel weighers and weight bridges	1,000	

Department.	Limits and conditions.
Police ..	The Commissioner of Police may sanction expenditure up to Rs. 200 on each occasion for the purchase of tools and replacing parts and on miscellaneous expenditure for the maintenance and repairs in connection with the Radio stations in the City Police Radio net-work.
Public Works and Forest.	*See* Appendix 12 and the Departmental Codes.
Animal Husbandry.	The Director of Animal Husbandry, is empowered to incur expenditure towards purchase, replacements, additions, etc., as follows :—

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)	
		Department.	Limits and conditions.
4	Apparatus, instruments, machinery and the like—*cont.*		
	Items.		*Amount.*
	(i) Initial purchase of apparatus, instruments, machinery and the like.		Up to Rs. 1,000 in the case of each institution.
	(ii) Purchase of apparatus, instruments, etc., for the Madras Veterinary College and the Veterinary Biological and Research Institute, Ranipet.		Up to Rs. 2,000 at a time.
	(iii) Repairs to machinery in the Institute of Veterinary Preventive Medicine, Ranipet, and Travelling Allowance charges of the mechanics who are called for to carry out the necessary repairs.		Up to Rs. 2,000 in one year.
	(iv) Additions to apparatus, instruments, etc.		Rs. 500 at a time subject to a maximum of Rs. 1,000 in a year in respect of each Veterinary Institution.
	(v) Replacement of apparatus, instruments, to one or more institutions.		Full powers.
	(vi) Servicing, upkeep, etc., of Automatic Printing Calculators, Weighting machines, etc. maintained in the Veterinary Institutions.		Rs. 1,000 per annum in respect of each of the Veterinary Institutions except the Madras Veterinary College.

State Broadcasting—(*a*) *Workshop machinery, tools and plant, laboratory instruments and equipment.*—The Radio Engineer should submit separate estimates which should be prepared in detail for his office and for the offices of the Assistant Radio Engineers of Circles (i) for new additional items; and (ii) for repairs and replacements to the existing equipment. Estimates for repairs, etc., will be sanctioned by the Chief Engineer, Public Works Department, without limit after satisfying himself of the necessity therefor. Estimates for new additional items will be sanctioned by the Chief Engineer up to a limit of Rs. 3,000 per annum. Estimates in excess of this limit should be submitted for the prior sanction of the Government. Purchases should not be made in anticipation of such sanction.

(*b*) *Radio receivers and batteries.*—Purchases under these heads will be sanctioned by the Chief Engineer against budget provision, as and when necessary, or when new schemes are sanctioned.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.	
(1)	(2)	(3)	
		Department.	Limits and conditions.
4	Apparatus, Instruments, machinery and the like—*cont.*	State Broadcasting—*cont.*	

(c) *Spare component and other radio materials for maintenance of radio sets, such as valves, condensers, resistences, transformers, etc.*—The Radio Engineer may purchase on his own responsibility articles to the extent sufficient to keep his stock under each of the sub-heads mentioned below within the maximum money limit indicated against each :—

	Maximum limit. RS.
(i) Valves	15,000
(ii) Condensers..	2,000
(iii) Resistences	1,500
(iv) Transformers including XF and RF	2,000
(v) Loudspeakers PM and energized	5,000
(vi) Vibrator units	2,000
(vii) Miscellaneous, such as copper wires for rewinding, transformers, aerial wire, etc. ..	5,000
	32,500

Prior sanction of the Chief Engineer should be obtained for making purchases in excess of the limits under each of the above sub-heads, and when it is proposed to exceed the total limit of Rs. 32,500 the prior sanction of the Government should be obtained.

Madras Fire Services. — The Inspector-General of Police (Fire Services) may, subject to the same conditions as those prescribed under item 23, sanction the purchase of spare parts for existing appliances, etc., and of equipment and make alterations to existing appliances up to the maximum limits indicated below :—

I. Purchase of—

(i) spare parts required for existing Fire Services appliances and for carrying out repairs to appliances and fire floats or launches	Rs. 500 at any one time.
(ii) equipment on replacement of existing equipment ..	Rs. 2,000 Do.
(iii) additional equipment ..	Rs. 1,000 Do.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.	
(1)	(2)	(3)	
		Department.	Limits and conditions.
	4. Apparatus, instruments, machinery and the like—*cont.*		
		II. Alterations to existing Fire Services appliances ..	Rs. 500 at any one time.
		Public Health	The Director of Public Health may incur expenditure up to a maximum limit of Rs. 500 at any one time for the Public Health Department.
		Scientific	The Superintendent, Government Museum, Madras, is authorised to purchase, subject to the existance of the Budget provision, an article or articles of the same kind manufactured in the country up to a limit of Rs. 200 on each occasion.
		Co-operation	The Registrar of Co-operative Societies may incur an annual expenditure of Rs. 50 for preparing photographs, charts, playcards, etc., on improved methods of milking, etc., and for purchasing appliances and materials for demonstration to Co-operative Milk Supply Societies.
		Fisheries	The Director of Fisheries may incur expenditure up to the maximum budget provision available for the purchase of apparatus and materials, etc., subject to the restriction that the total value of such apparatus and materials intended to be purchased at a time should not exceed Rs. 1,000.
			The Director of Fisheries may incur expenditure upto Rs.1,000 towards repair and cost of materials, spare parts and machinery of any ice-cum-cold storage plant at any one time subject to a maximum limit of Rs. 2,500 for a period of six months.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3) Department.	Limits and conditions.
4.	**Apparatus, instruments, machinery and the like—*cont.***	Fisheries—*cont.*	The Director of Fisheries may sanction repairs and replacement of spare parts to the guide lights to the extent of Rs. 200 at a time subject to a maximum limit of Rs. 500 per annum.
		Technical Education.	The Director of Technical Education may sanction the incurring of expenditure over and above the amounts sanctioned by the Government for the purchase of equipment and machinery required for the Engineering Institutions under his control subject to the condition that the excess expenditure so sanctioned is limited to 10 per cent of the original sanctioned amount.
5.	**Batta, travelling allowances, etc., payable to witnesses, prisoners, students, etc.**	(*a*) Approved Schools and Vigilance Institutions Pupils and inmates.	For the payment of batta, travelling allowance and pocket money, *see* the rules issued under the Madras Children Act, 1920 (Madras Act IV of 1920) and the Suppression of Immoral Traffic in Women and Girl's Act, 1956 (Central Act 104 of 1956) the Madras Suppression of Immoral Traffic Act, 1930 (Madras Act V of 1930.)"
		(*b*) Criminal Lunatics.	*See* the Madras Mental Hospital Code.
		(*c*) Persons taken into custody under the Abkari Act, 1886 (Madras Act I of 1886), and acquitted or released.	*See* the Madras Excise Manual, Volume I.
		(*d*) Prisoners acquitted or discharged.	*See* the Criminal Rules of Practice, 1931. A certificate should be attached to the bill on which the expenditure is recouped that the amount claimed is in accordance with the scales prescribed in the rules, which should be quoted.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.	
(1)	(2)	(3)	
		Department.	Limits and conditions.
5.	Batta, travelling allowances, etc., payable to witnesses, prisoners, students, etc.,—*cont.*	(*e*) Prisoners during confinement and on release.	For payment of batta, travelling allowance and gratuity, *see* the Madras Prison and Reformatory Manual.
		(*f*) Prisoners under trial who are in the custody of the Madras City Police.	Batta should ordinarily be paid at the rate of Re. 1 a day. The rate may be increased when the prisoner's social status or manner of life warrants a superior diet, subject to a maximum of Rs. 1-25 nP. a day.
		(*g*) Ryots engaged for conversing with Assistant Collectors at a language examination.	The Chairman, the Madras Public Service Commission, may sanction the payment of batta and conveyance charges at Rs. 3 a day to each ryot.
		(*h*) Students	(i) When students are taken out on an excursion class, expenditure on conveyance, etc., may be incurred as shown below :—
		(1) Fisheries Schools.	The Director of Fisheries may incur expenditure not exceeding Rs. 300 a year in connexion with the visits of the pupils to fish-curing yards for attending practical demonstrations of fish-curing methods.
		(2) Fisheries .. Technological Institute, Tuticorin.	The Director of Fisheries may incur expenditure not exceeding Rs. 200 a year in connexion with the excursion of the students.
		(3) Harijan Welfare Schools in Madras City.	The Director of Harijan Welfare may incur expenditure not exceeding Rs. 500 a year on excursion tours of pupils, who do not pay school fees.
		(4) Government Nandanar Boys School, Chidambaram.	Do.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.	
(1)	(2)	(3)	
		Department.	Limits and Conditions.
5.	**Batta, travelling allowances, etc., payable to witnesses, prisoners, students, etc.** —*cont.*	(*h*) Students —*cont.*	(ii) Settlement Schools for Korava children in the Salem district— The Director of Harijan Welfare may incur expenditure on uniform, travelling allowance, etc., for Boys Scouts and Girl Guides—*See* item 53 (B).
		(*i*) Witnesses	(i) For payment in cases under the Madras Abkari Act, 1886 (Madras Act I of 1886), *see* the Madras Excise Manual, Volume I. (ii) In cases under the Workmen's Compensation Act, 1923 (India Act VIII of 1923), the Commissioner of Labour may pay batta to witnesses summoned by him on the scale laid down in rules 50 (2),(3) and (4) of Chapters II of Part I of the Civil Rules of Practice:
		(*j*) Probation Officers.	(i) Probation Officers in the Madras City, while escorting juveniles who are sent home to their parents or relatives under the orders of the Court, may be paid travelling allowance under the Madras Travelling Allowance Rules for their journeys outside the Madras City. (ii) The expenses incurred on the juveniles by the Probation Officers in the City and in the mufassal, during such escorts as mentioned in clause (i) above, may be met from the contingencies.
		(*k*) Fisheries Department payment to merchants.	The Director of Fisheries, Madras may incur an expenditure not exceeding Rs. 100 towards the honoraria and travelling allowance to the merchants engaged for test valuation of the pearl contents of the sample oysters before taking up the pearl fishery operations.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
6	Bicycles	(1) *Initial or additional supply.*—The Inspector-General of Police may sanction the supply of bicycles, for the use of Sub-Inspectors of Police, sergeants, head constables and constables. The Inspector-General of Police, Fire Service Branch, may sanction the supply of bicycles for the use of firemen and messengers attached to fire stations. Chief Engineers, Public Works Department (General), Irrigation and Highways may sanction the initial purchase of bicycles for the offices under their control, subject to a maximum of Rs. 500 for each office. The Board of Revenue (Land Revenue), The Commissioner of Labour and Director of Employment may sanction the initial purchase of bicycles for offices under their control. The Director of Animal Husbandry, Madras, may sanction the initial purchase of bicycles for the offices under his administrative control. The Board of Revenue (C.T.) may sanction the supply of bicycles for use of the office of the Board of Revenue (C.T.) and offices under its control. Any other head of a department or office should obtain the sanction of the Government. (2) *Repairs.*—The head of an office may have a bicycle supplied to his office repaired locally or at the nearest repairing centre. If the repairs required to the frame of a bicycle including transit charges would cost so much that in his opinion it would be more economical to purchase a new bicycle, he should condemn the machine with the sanction of the authority competent to order that it be replaced under rule (3) below. (3) *Renewals.*—The head of department may sanction the purchase of a new bicycle in the place of one condemned by him or with his sanction under rule (2) above.
7	Boats (including motor boats, fire floats and launches).	(1) *Construction or purchase* requires the sanction of the Government. (2) *Repairs* may be sanctioned by— (i) the Board of Revenue or the Inspector-General of Police, when the cost in any one year exceeds 5 per cent of the book value of the boat, (ii) the Director of Fisheries up to an annual limit of 5 per cent of the book value in the case of motor launches costing Rs. 3,000 and more and to the extent necessary in the case of other boats not driven by power, and (iii) the Inspector-General of Police (Fire Service), in the case of fire floats, up to Rs. 500 at a time.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
8	Books, maps and periodicals.	A. Official priced publications.

I. The rules in accordance with which Government servants should obtain, when necessary, priced publications of the Government or of the Central Government or any other State Government are contained in the Madras Printing Manual. The same manual contains also the rules regarding the supply of priced publications of the Government to other Governments, local bodies, etc. The Registrar of the High Court, Madras, may obtain copies of the rules and orders of other High Courts free of cost in exchange for the rules and orders of the Madras High Court.

Any head of a department may obtain, if really necessary, copies of the Administration Reports and the like issued by the corresponding departments of other State Governments on an exchange basis or, if the department of the other Government does not agree to exchange, on payment. The Director of Industries and Commerce may order the supply of copies of Administration Reports of the Industries Department and Industries and Commerce Journal to officials and non-official bodies free of cost.

II. Official books and periodicals published in the United Kingdom should be obtained, when necessary, through the High Commissioner for India. The requisition should show the head of account to which the cost should be debited. The Government will obtain from the High Commissioner for India any Parliamentary papers of the United Kingdom that they require.

III. The powers delegated to subordinate authorities to buy priced books and periodicals of Governments other than the Government of Madras are the same as those delegated to them to buy non-Government publications and are subject to the same conditions—*See* section (B) below.

(NOTE.—For the purpose of this rule, all recurring publications should be treated as periodicals.)

B. Non-Government publications.

(1) *Books.*

I. The head of a department or other authority competent to sanction the purchase of a book under rule VIII below should, before according sanction in any case, satisfy itself that the book is clearly necessary for the discharge of official duties. This condition does not however, apply to purchases of books by the Director of Public Instruction or for the Connemara Public Library, the Museum Library, the High Court Library, the Secretariat Library, the Library of the Legislature or the Library attached to the Police Training School, Vellore.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
8	Books, maps and periodicals—*cont.*	

B. Non-Government publications—*cont.*

(1) *Books*—cont.

II. No authority other than the Board of Revenue, may, except with the previous approval of the Government in each case, buy any commentary or annotation on an Act of Legislature published without official authority or any law reports other than those published with due authority under the Indian Law Reports Act, 1875 (India Act XVIII of 1875). This condition does not, however, apply to purchases of books for the High Court Library and by the Secretary, Law Department, for libraries of law books.

III. No authority other than the Board of Revenue, may, except with the previous approval of the Government, sanction the supply of any private publication to a whole class of Government servants. The Chief Engineer, Public Works (General) may, however sanction the purchase of the British Engineering Standard Association's Specifications for the use of all those of his subordinates who need them.

IV. No authority subordinate to the head of a department may sanction the purchase of any specially expensive work such as Murray's New Oxford English Dictionary.

V. Books published in India should be bought in India. The Heads of Departments should make their own arrangements to procure foreign publications.

VI. To prevent delay and mistake in the supply of books, the indenting authority should prepare every indent correctly in the form prescribed for the purpose in the Madras Stationery Manual or furnish accurately in the indent all the details required for completing that form.

VII. Payment for books received from abroad should be made through the Accountant-General, within a month of the receipt of the invoice, of the market rate of exchange prevailing on the date of payment.

VIII. *Delegation of powers.*—Subject to the general rules contained in Article 93 and the preceding rules, and to any special restriction, limit or remarks mentioned against any particular entry below, the following authorities are empowered to sanction the purchase of books and maps required for the use of their own offices and officers subordinate to them :—

Authority.	Special restriction, limit or remarks.
1 A head of a department mentioned in Appendix I.	Nil.
2 Chief Electrical Inspector to Government.	Annual limit Rs. 100.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
	Books, maps and periodicals—*cont.*	

B. Non-Government publications—*cont.*

(1) *Books*—cont.

Authority.	Special restriction, limit or remarks.
3 Comptroller, Governor's Household.	Nil.
4 Under Secretary, Chief Secretariat.	May purchase books for the use of the Secretariat Library.
5 Curator, Madras Record Office.	Nil.
6 Director of Town-Planning.	Annual limit Rs. 250.
7 Director of Harijan Welfare.	May buy books (including prize books, periodicals and newspapers) required for the use of teachers and libraries in Harijan Welfare Department Schools up to an annual limit of Rs. 50 for each school.
8 Commissioner for Government Examinations.	May buy books for use at examinations.
9 Controller of Stationery and Printing.	Nil.
10 Director of Women's Welfare.	Annual limit Rs. 100.
11 Chairman, Madras Sales Tax Appellate Tribunal.	Annual limit Rs. 250.
12 The Chief Inspector of Approved Schools and Vigilance Service.	1. May purchase text books for the inmates of Approved schools and Vigilance Institutions up to the limits shown below.— (1) Senior Approved School, Chingleput. 1,000 per annum. (2) Junior Approved School, Thanjavur. 1,000 per annum. (3) Junior Approved School, Ranipet. 1,000 per annum.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
8	Books, maps and periodicals—*cont.*	

B. Non-Government publications—*cont.*

(1) *Books*—cont.

Authority.	Special restriction, limit or remarks.
	(4) Vigilance Home and Stri Sadana Special School, Madras. 700 per annum,
	(5) Girls Approved Schools, Madras. 300 per annum

2. May purchase library books and periodicals for the Institutions under her administrative control without any monetary limit subject to the availability of budget allotments.

(2) *Periodicals and newspapers.*

I. Except where otherwise indicated below, rules I to VII in Section (1) above relating to books apply also *mutatis mutandis* to periodicals and newspapers.

II. A head of a department should (except when he orders foreign periodicals and newspapers through the authorized Government agent for the purpose) send direct to the publishers his indents for the periodicals and newspapers required for himself and his subordinates, instructing the publishers to send the bills also directly to him. When he receives the bills, he should check them carefully with reference to his indents and also satisfy himself that the periodicals and newspapers have actually been received by the Government servants to whom the publishers were requested to send them.

NOTE.—The authorities empowered to sanction the purchase of newspapers and periodicals required for the use of their own offices and offices subordinate to them may make advance payments of subscription to the newspapers and other periodicals supplied to them, monthly or quarterly at their discretion.

III. *Delegation of powers.*—Subject to the general rules contained in Article 93 and the preceding rules, and to any special restriction, limit or remarks mentioned against any particular entry below, the following authorities are empowered to sanction the purchase of newspapers and periodicals required for the use of their own offices and offices subordinate to them :—

Authority.	Special restriction, limit or remarks.
1 A head of a department mentioned in Appendix I.	Nil.
2 Comptroller, Governor's Household.	Nil.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
8	Book, maps and periodicals—*cont*	

B. Non-Government publications—*cont.*

(2) *Periodicals and newspapers*—cont.

Authority,	Special restriction, limit or remarks.
3 Advocate-General ..	May buy isolated copies of newspapers subject to a limit of Rs. 5 on each occasion.
4 Chief Electrical Inspector to Government.	May purchase periodicals and newspapers for his own office.
5 Commissioner of Police.	May incur entire expenditure without monetary limit so far as the Madras City is concerned.

NOTE.—*See* also entry 7 under "(1) *Books—VIII. Delegation of Powers.*"

9	Cinchona—Experiments.	The Director, Cinchona department, may incur expenditure on experiments with a view to improving the cultivation of cinchona or the manufacture of quinine products up to a limit of Rs. 500 a year.
10	Clothing and liveries (including warm clothing).	(i) Each of the following departments may make its own arrangements for the supply of clothing to Government servants of the department in accordance with the scales and conditions laid down by the Government from time to time (*see* the departmental manuals)— Excise and Forest departments (for supply to executive staff only). Jail department. Police department. Port department. Madras Fire Services. Madras State Transport department. Department of Approved Schools and Vigilance Service.

Any other department that requires clothing for subordinates in inferior service should obtain it by indent on the Superintendent of Stationery, who will see that the supply is in accordance with the rules and scales laid down in the Madras Stationery Manual.

(ii) Each indent on the Stationery office or a departmental store should show the date of last supply and be supported by a certificate that it is in accordance with the scale prescribed by the Government.

(iii) An indent on a departmental store should not be complied with until the Chief Controlling Officer of the department has passed it.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
10	Clothing and liveries (including warm clothing)-*cont.*	(iv) The head of an office may arrange departmentally for the supply of cross belts and badges to daffadars and peons at the rate of one for each post, when the belts and badges are not supplied as part of a livery. Gold-laced cross belts should be supplied only to daffadars, and ordinary cloth cross belts to peons. The belts should not be replaced at Government expense more often than once in four years for a daffadar's belt and once in two years for a peon's belt. If it is found necessary to replace a belt after a shorter interval owing to careless usage or any other cause that could have been avoided or to replace a badge for a similar reason, the cost should be recovered from the subordinate concerned. A contingent bill on which any charges for belts or badges are drawn should show the date and other particulars of the last supply.
		(v) The Director of Animal Husbandry may sanction after previous consultation with the Controller of Stationery and Printing, the supply of warm-clothing to entitled menials in the Animal Husbandry Department who are permanently stationed in the hill tracts or are required to tour occasionally in those tracts provided that the Government have already sanctioned such supply to all the menials of the same class in the Department in the locality concerned and that the scale of clothing and the period of wear and tear already fixed by Government for such class of menials in such localities are not altered. All doubtful cases should be referred to the Government for orders.
11.	Conference charges— Expenditure to hold conference of Superintendents of Approved Schools, etc.	The Chief Inspector of Approved Schools and Vigilance Service is permitted to incur annually an expenditure not exceeding Rs. 50 (Rupees fifty only) for meeting the incidental expenses relating to the organisation of the Conference of Superintendents of Government Approved Schools, the Honorary Adviser in Psychology and Psychologists attached to 'Boys' and 'Girls' Approved Schools once in every year.
12	Conveyance charges— (A) Gazetted Officers in the Madras City.	When gazetted officers in the Madras City undertake journeys on official business, such as in connection with Assembly Sessions, attendance in courts as official witnesses and attendance in the office of the Public Service Commission in connection with direct recruitment of candidates for Government service, they may be permitted to draw the actual conveyance charges incurred by them on such trips from their office contingencies, provided—
		(a) that the Secretaries to Government, in respect of gazetted officers of the Secretariat, and the heads of departments, in respect of gazetted officers working under them consider the claims as admissible on merits ; and

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

12. Conveyance charges—*cont.*

(*b*) that the Secretaries to Government or the heads of departments, as the case may be, furnish certificates, along with the contingent bills in which the conveyance charges of gazetted officers under their control are claimed, that the officers are not in receipt of any regular conveyance allowances.

(B)(2) Other Government servants. When a non-gazetted or inferior Government servant is sent on duty to a place at some distance from his office, or is summoned to his office by a special order of a gazetted Government servant outside the ordinary hours of duty, the head of the office may order that the expenditure involved be debited to the contingencies of the office, provided—

(*a*) that the head of the office certifies that the expenditure was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and

(*b*) that the Government servant is not entitled to draw any travelling allowance for the journey, is not granted any compensatory leave, and does not and will not receive any special remuneration for the performance of the duty that necessitated the journey.

13 Courts .. .. *See* items 3, 5 and 15.

14 Denotified Tribes Settlements— The Director of Harijan Welfare may sanction or incur expenditure on the following objects :—

Object.	Limit of expenditure.
All Settlements—	
(*a*) Arboriculture and gardening.	Rs. 100 at any one time.
(*b*) Petty items such as filter, fire-buckets, repairs to carts and repairs to lantern.	Rs. 50 a year for each Settlement.
(*c*) Medical contingencies (other than pay and allowances of medical officers and their subordinates).	Full powers.
(*d*) Celebration of health week ..	Rs. 12 a year for each Settlement.
(*e*) Maintenance of destitute women.	The maximum expenditure that may be incurred on each destitute woman is Rs. 4 a month.

The actual amount to be incurred in each case should be fixed with reference to the number of dependent children.

15 Diet and road money—

(A) Prosecutors and witnesses attending Criminal Courts. For payments to be made to Government servants, *see* the Madras Travelling Allowance Rules, and for payments to be made to others, *see* the Criminal Rules of Practice, 1931.

[*See* also subsidiary rule 19 (iv) under Treasury Rule 16.]

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
15	Diet and Road money—*cont.*	
	(B) Poor accused persons attending Criminal Courts in connexion with appeals against their acquittal.	*See* the Criminal Rules of Practice, 1931.
	(C) Witnesses in Civil Courts.	*See* the Civil Rules of Practice.
16	Education— (A) Allowance to a conductress in a Government Girls' School.	The allowance is in addition to pay and should be paid at the monthly rate of one anna per pupil calculated ; (*a*) on the average attendance for the month, when the month contains 15 or more working days, or (*b*) on the average attendance of the two previous months, when the month contains less than 15 working days, or

(*c*) on the average of allowances drawn during the preceding two months, when the whole of the month forms part of an authorized vacation.

The head of the institution should append to the bill in which the allowance is drawn, a certificate in one of the two following forms, as the case may be :—

(1) Certified that the average attendance of the school for the month of 19 (containing working days) is and that the allowance is calculated at one anna per girl on the average attendance.

(2) Certified that, as the number of working days during the month of 19 is less than 15, the conductress allowance is calculated at one anna per girl on the average of the two previous months.

Average attendance for	19	is	
Do.	19	is	
		Total	
		Average for two months	

The details of the calculation should be given in the bill.

	(B) Other items of expenditure	*See* items 19, 23 (B), 26 and 53.
17	Electric-bulb and lamp charges.	The purchase of electric-bulbs required for non-residential buildings should be made by the department occupying the building and the expenditure therefor should be debited to the budget of the department occupying the building.

With a view to avoid inconvenience to several offices and to centralize the procurement of lamps in an economical and efficient manner, the supply and stock of lamps will be made by the Electrical Engineer (General) in respect of the installations

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
17	Electric-bulb and lamp charges-*cont.*	under his control. The lamps will be handed over to the departments as and when demanded and the cost debited to the Budget of the respective departments. NOTE.—This procedure will not apply to Government Houses at Guindy and Ootacamund and the Legislators' Hostel. In the case of these buildings, the Electrical Engineer (General) will himself prepare the indents and supply the bulbs debiting the cost thereof to the Public Works Department budget.
18	Elephant charges.	The purchase of elephants requires the sanction of the Government. The rules in Chapter VII apply to the purchase of harness for elephants.
19	Engineering College Workshop fees.	Half the premium paid by a student to a railway or other workshop may be reimbursed to him after he has completed his training satisfactorily.
20	Entertainment charges.	(1) The Director, Madras State Transport Department is authorized to incur an expenditure of Rs. 20 at any one time on entertainment of distinguished visitors, etc., subject to the maximum of Rs. 100 per annum. (2) The Deputy Secretary to Government, Public Department may sanction expenditure in connection with any individual Very Important Person's visit up to a limit of Rs. 100 without consulting the Finance Department and expenditure above Rs. 100 in consultation with the Finance Department.
21	Eviction charges.	A Government servant who orders an eviction in accordance with the terms of the Madras Land Encroachment Act, 1905 (Madras Act III of 1905), is competent to sanction any expenditure incidental to the eviction, e.g., the cost of removing things forfeited or of feeding an encroacher who is committed to custody.
22	Examination charges.	The Chief Inspector of Approved Schools and Vigilance Service may sanction annually a remuneration of Rs. 30 to a master tailor, for conducting the examinations of the tailoring classes in the Senior Approved School, Chingleput. The Director of Technical Education, Madras may sanction remuneration to the staff of the Central Polytechnic, Madras and also to the Headquarters staff in connection with the conduct of outside examinations like the City and Guilds of London Institute Examinations subject to the condition that the expenditure does not exceed the receipts as per the *pro forma* account maintained for the purpose.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
23	Feeding charges— (A) Police constables, etc.	(i) The Inspector-General of Police is authorized to sanction the feeding of the Malabar Special Police Companies posted temporarily for duties to mufassal stations outside headquarters and post headquarters and of the Special Armed Police Companies deputed for duty outside their headquarters at the rates not exceeding the following :—

Subedars	Rs. 2·25 nP. per head per day.
Jamedars ..	Rs. 2 per head per day.
Other ranks ..	Rs. 18 per head per mensem.

NOTE.—Those who are fed at Government expense as above will be allowed full dearness allowance for the first month and half dearness allowance for the second and subsequent month during the period of their deputation.

(ii) Where it is not possible to arrange for the feeding of policemen deputed for bandobust duty through contractors, cash payments may be made to the men provided that—

(1) the cash payments do not exceed Re. 1·50 nP. per head per day, and

(2) Where the actual cost per head per day works out to less than Re. 1·50 nP. per head per day, the cash payment be limited to the actual cost.

(iii) The sanction of feeding charges to policemen is subject to the following conditions :—

(*a*) that not more than two meals and one tiffin should be supplied to each man per day ; and

(*b*) that no daily allowance is given to the men for any day on which they are given more than one meal at Government expense.

NOTE.—Policemen employed on bandobust duty will, however, be allowed a tea per day in addition to two meals and a tiffin when they are mobilized for more than 24 hours.

(iv) Certificates in the following form should be furnished in the contingent bill in which the feeding charges are drawn:—

(*a*) Certified that no daily allowance has been drawn for the men for the days on which they were given more than one meal at Government expense.

(*b*) Certified that the feeding charges in each case are sanctioned in conformity with the conditions prescribed by the Government.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
23	**Feeding charges**—*cont.*	
	(B) Pet animals in Government schools.	The Director of Public Instruction may sanction expenditure on the feeding of pet animals in schools, provided that— (1) The expenditure sanctioned does not exceed Re. 1 a month in any elementary school and Rs. 3 a month in any secondary or training school; and (2) the fresh charges sanctioned by him in any year does not exceed Rs. 200 in the aggregate.
24	**Freight charges.**	The sanction of a competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges also, provided that the cost of the article including freight is within the sanctioning power of the authority that sanctions the purchase. The following procedure should be observed in regard to the payment and adjustment of freight charges on imported stores :— (i) If any freight is payable in India on stores consigned by the India Store Department, London, the State Port Officer in Madras City or the Port Officer concerned in the mufassal should forward the bill to the Accountant-General through the steamer agents for adjustment. (ii) If any freight is payable in Madras City on stores not consigned by the India Store Department, London, the State Port Officer should forward the bill to the departmental authority concerned for payment. If any freight is payable on such stores at a mufassal port, the steamer agents should submit the bill direct to the departmental authority concerned for payment. (iii) A bill for freight payable by the Government should invariably be supported by the receipted bill of lading or original tonnage statement, as the case may be. (iv) The Director of Industries and Commerce may sanction expenditure upto a limit of Rs. 200 at a time in the case of demurrage charges.
25	**Furniture (including record racks, rattan mats, blinds, table cloths, clocks and time-pieces firefighting equipments and office scales and weights).**	Heads of departments, may sanction expenditure on the purchase and repair of furniture up to the limits indicated below, subject to the general rules regarding the purchase of stores in Chapter VII. The limits refer, except where otherwise stated, to the cost of each article or any number of articles of the same kind purchased at any one time, whether for one office or a number of offices.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
25	**Furniture (including record racks, rattan mats, blinds, table cloths, clocks and time pieces, firefighting equipments and office scales and weights)**—*cont.*	

Authority.	Limit of sanction.
I General powers.	RS.
Director of Public Instruction	Full Powers.
Chief Engineers ..	5,000
Board of Revenue ..	4,000
Director of Medical Services	3,000
Chief conservator of Forest ..	2,500
Director of Agriculture	1,000
Commissioner of Labour and Director of Employment.	1,000
Transport Commissioner	1,000
Director of Animal Husbandry	1,000
Director of Harijan Welfare.	1,000
Inspector General of Police.	1,000
All heads of departments (*see* Appendix I) other than those mentioned above.	500
Director, Madras State Forensic Science Laboratory	500
Advocate-General..	500
Commissioner of Labour and Director of Employment (Head of the Soldiers', Sailors, and Airman's Board Organisation.	500
Director, Cinchona Department.	500
Chief Electrical Inspector to Government.	500
Inspector General of Police (Fire Services)	500
Director, Madras State Transport Department.	500
Superintendent, Government Museum.	200

NOTE 1.—In the matter of purchase of furniture, etc., by the Chairman, Madras Public Service Commission, the limit laid down for the head of a department shall not apply as Regulation 14 (1) of the Madras Public Service Commission Regulations imposes no limit on the amount of contingent expenditure to be incurred by the Chairman.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

I. General Powers—*cont.*

25	Furniture (including record racks, rattan mats, blinds, table cloths clocks and time pieces, fire fighting equipments and office scales and weights)—*cont.*	

NOTE.—(2) The Inspector-General of Police may accord revised sanction in cases where the deviations in measurements result in reduction of cost by more than 5 per cent and where the original sanction was accorded by the Government.

NOTE.— (3) The Director of Industries and Commerce may incur expenditure for the purchase of furniture upto value of Rs. 5,000 at a time subject to the usual condition that outside purchase can he made only when the Jail department or other approved institution is unable to make the supply in time. He may also incur expenditure for repairs of furniture upto a limit of Rs. 500 at a time.

II. Special powers.

Authority.	Extent of powers.
Director of Animal Husbandry.	Rs. 1,000 for the initial supply to any one Veternity Institution.
Director of Medical Services.	Rs. 250 per head in Madras City and Rs. 200 per head in the mufassal, for the supply of furniture and crockery for the use of the nursing staff of Government Hospitals.

He may also sanction expenditure not exceeding Rs. 50 to be incurred at a time on tinning of brass vessels, repair and varnishing of furniture, etc., in the Nurses' quarters attached to Government hospitals.

Inspector-General of Police (Fire Services.)	Rs. 1,000 for the purchase of extension ladders.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
26	Games, Sports and Physical exercises—	
	(A) Government colleges and schools (including Arts, Law, Engineering, Teachers' Training, Medical and Agricultural).	The Director of Public Instruction, the Director of Medical Services, the Director of Animal Husbandry and the Director of Agriculture may incur expenditure to the extent necessary in connexion with schools and colleges under their control on— (i) the provision and maintenance of games courts and athletic fields, and (ii) the provision of dressing and bath rooms in playgrounds. The authorities mentioned below may exercise the powers indicated against each :—

Authority	Powers
(1) Director of Public Instruction.	(a) May incur expenditure upto a limit of Rs. 200 a year in connection with demonstration of Physical Exercises. (b) May also incur expenditure not exceeding Rs. 200 a year in connection with the payment of membership fees to the School Games Federation of India.
(2) Director of Medical Services.	May sanction an annual grant-in-aid not exceeding one-third of the amount of the subscriptions raised by the members of the recreation club attached to an institution under his control. The bill for each grant should show in detail how the amount was calculated.
(3) Director of Agriculture.	May sanction an annual grant-in-aid to each of the recreation clubs run by the students of the Agricultural College at Coimbatore not exceeding one third of the amount of the subscriptions raised or Rs. 1,000, whichever is less. The bill for each grant should indicate in detail how the amount was calculated.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
26	Games, Sports and Physical exercises—*cont.* (A) Government colleges and schools (including Arts, Law, Engineering, Teachers' Training, Medical and Agricultural) —*cont.*	(4) Director of Animal Husbandry. May sanction an annual grant-in-aid, (i) to the Sports Club of the Madras Veterinary College not exceeding one-third of the amount of the subscription raised, or Rs. 300 whichever is less, and (ii) to the Sports Club of the students of the Veterinary and Livestock Inspectors' Course at the Hosur Cattle Farm equal to one-third of the amount collected from students, subject to a maximum of Rs. 200. The bill for each grant should indicate in detail how the amount was calculated.
		(5) Director of Fishers. (1) May sanction every year a grant-in-aid for games not exceeding one-third of the games fees colleted in each Fisheries Secondary School. (2) To sanction grants upto Rs. 100 per school subject to a limit of Rs. 300 per year.

NOTE.—The ceiling of Rs. 100 fixed for each school is the over-all limit for the entire department.

	(B) Borstal School, Approved Schools, Stri Sadana Training Home and Shelter, Madras Vigilance Home, Madras and the Govt. Reception Homes, Madras.	The Inspector-General of Prisons or the Chief Inspector of Approved Schools and Vigilance Service, as the case may be, may incur expenditure as follows :— (i) Expenditure in the Borstal Schools at Palayamcottai— (*a*) not exceeding Rs. 400 a year on account of the purchase of games and sports materials for use of the inmates. (*b*) not exceeding Rs. 150 a year in connexion with the annual sports and prize distribution, and (*c*) not exceeding Rs. 80 a year in connexion with the District Inter-College and School Sports. (ii) Expenditure not exceeding Rs. 50 a year in each of the Junior Approved Schools at Thanjavur and Ranipet and not exceeding Rs. 100 a year in the Approved School at Chingleput in connexion with the District Inter-School Sports.

Serial number of item	Description of the Expenditure	Special rules, restrictions, etc.
(1)	(2)	(3)

26 **Games, sports and physical exerises** —*cont.*

(B) Borstal and Approved Schools etc —*cont.*

(iii) Expenditure not exceeding the annual limits specified below on the purchase of games and sport materials for the use of the pupils and on the annual prize distribution in the Approved Schools :—

School.	Limit for games and sports materials.	Limit for prize distribution.
	RS.	RS.
Senior Approved School, Chingleput..	400	200
Junior Approved School, Ranipet ..	300	150
Junior Approved School. Thanjavur..	300	150
Senior Approved School, Tattaparai, Tirunelveli District.	400	—

(iv) Expenditure not exceeding Rs. 80 a year in connection with the attendance at the District Scout Rally of the scout troupes of the Borstal Schools at Palayamcottai and the Approved Schools at Chingleput, Ranipet and Thanjavur.

(v) Expenditure not exceeding Rs. 125 for each of the Approved Schools at Chingleput, Ranipet and Thanjavur for the supply of scout uniform to pupils once in two years.

(vi) Expenditure not exceeding Rs. 250 a year in the Borstal Schools at Palayamcottai on scout camps and on the purchase of troupes equipment, etc., required in connection with the scout movement.

(vii) Expenditure on the supply of ceremonial and working dress to Band Masters and Band Boys—

In the Borstal Schools, Palayamcottai, and in the Government Approved Schools at Chingleput, Ranipet, Thanjavur and Tattaparai, two sets of working dress at a total cost of Rs. 90 every year and one set of ceremonial dress at a cost not exceeding Rs. 100 once in three years to the Band Master in each of the schools, and two sets of uniforms once in two years for 15 inmates at Rs. 50 per set to the band boys of each of the institutions.

(viii) Expenditure not exceeding Rs. 30 a year in the Borstal school and each approved school on cash prizes for the staff at the annual sports and games held in each school.

(ix) Expenditure not exceeding Rs. 100 a year for each of the Government Approved Schools at Chingleput, Ranipet and Thanjavur towards scout camps and troupe equipment.

(x) Expenditure not exceeding the limits for item specified below in Stri Sadana Training Home and Shelter and Vigilance Home, Madras.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
26	Games, sports and physical exerises—*cont.* (B) Borstal and Approved Schools—*cont.*	

	RS.	
Games and sports materials	200	per annum,
Annual day celebration and prize distribution for the two Homes.	200	
Distribution of prizes to the staff of the two Homes.	60	
Participation of inmates in district inter-school sports.	100	
Supply of dress and equipment for girl guides.	125	once in two years.

(xi) Expenditure not exceeding the amounts specified below in respect of Girls' Approved Schools and Girls' Club, Madras:—

	RS.	
Annual prize distribution	100	a year.
Purchase of games and sports materials ..	100	
Participation in district inter-School sports.	100	
Supply of uniform for pupils joining girl guides movement.	125	once in two years.
Girl guides camp and purchase of troupe equipment.	100	a year.
Cash prizes for staff on the annual sports day.	30	

(xii) Expenditure not exceeding the amounts specified below in respect of Reception Homes and Boys Club, Madras :—

	RS.	
Annual prize distribution	100	a year.
Cash prizes for staff on the annual sports day.	30	,,

(xiii) Expenditure not exceeding Rs. 125 per annum for the purchase of games and sports materials for the use of the inmates of the Government Reception Homes for Boys and Girls and Boys' Club, Madras.

(xiv) Expenditure not exceeding Rs. 80 per annum to enable the Girls Guides of the Stri Sadana, Madras, to attend Rally camp, etc.

(xv) Expenditure for the payment of quota fee at the rate of Rs. 0·25 naye paise (twenty-five naye paise only) per Guide per year in respect of the Girl Guides of the Government Stri Sadana, Madras.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
26	Games, Sports and Physical exercises—*cont.*	
	(C) Jails	The Inspector-General of Prisons may incur expenditure as follows :— (i) Expenditure not exceeding the limits indicated below on the purchase of games and sports materials for the use of adolescents undergoing modified Borstal treatment in Central Jails :—

		Maximum limit of annual expenditure. RS.
Central Jail,	Coimbatore	200
Do.	Madras ..	200
Do.	Tiruchirappalli	200
Do.	Vellore ..	200
Do.	Salem	100

(ii) Expenditure on the award of cash prizes in connection with the sports for the staff in jails not exceeding a total expenditure of Rs. 300 a year for Central Jails and Rs. 200 a year for District Jails.

(ii) (*a*) Expenditure not exceeding Rs. 1,000 a year for holding inter-jail sports.

(iii) Expenditure not exceeding Rs. 15 a year on the purchase of a cup or medal to be awarded to the best shot among the executive warder staff.

(iv) Expenditure not exceeding Rs. 1,000 a year for the purchase of sports materials for the use of special class prisoners in the jails in the State.

	(D) Harijan Welfare Department.	The Director of Harijan Welfare may distribute the allotment to the Collectors.
	(E) Police sports.	The Inspector-General of Police may allot to ranges and districts (including the City Police) in his discretion the amount provided in the budget each year for grants for Police Sports.
	(F) Madras Fire Services.	The Inspector-General of Police (Fire Services) may sanction an initial grant of Rs. 20 for each fire station newly built for games and sports with a recurring annual grant not exceeding one-sixth of the amount of subscription raised or Rs. 50 whichever is less.
	(G) Madras State Transport Department.	The Director, Madras State Transport Department is authorised to incur recurring expenditure not exceeding Rs. 5,000 per annum on the purchase of equipment for indoor and out-door games, reading room, library, annual sports, etc. The Director, Madras State Transport may incur expenditure not exceeding Rs. 600 per annum for the Ayudha Pooja celebrations in all the units of the Madras Branch of the Madras State Transport Department.

Serial number of items.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
26	Games, Sports and Physical exercises—*cont.* (H) Medical Department.	The Director of Medical Services may sanction an expenditure not exceeding Rs. 1,000 (Rupees one thousand only) non-recurring towards the purchase of sports materials and radios towards the recreational facilities for the members of nursing staff attached to each of the medical institution in the Madras City and in the mufassal whose sanctioned bed strength is 200 and above.
27	Gramaphone records and needles, magic lantern slides and radio sets.	(i) The Inspector-General of Prisons may incur expenditure not exceeding a total amount of Rs. 25 a year for each jail, Borstal School on the purchase of magic lantern slides and gramaphone records and needles. Within this limit he may also incur expenditure on licence fees and other sundry expenses in connection with radio sets installed in jails. In addition to this he may incur expenditure on necessary repairs to, and the replacement of component parts of, the radio sets, when necessary, subject to a limit of Rs. 60 for a radio set on each occasion for repair or renewal.
		(ii) The Director of Women's Welfare, Madras, may incur expenditure not exceeding Rs. 300 per annum on the purchase of gramaphone records and needles and on other materials required for propaganda purposes in the city and mufassal.
		(iii) The Director of Industries and Commerce may incur expenditure on payment of radio receiver licence fees at the rate in force every year in respect of radio sets maintained in the Industrial Training Institute/Centres under the control of the Industries Department and the hostels attached to them. The Director of Industries and Commerce may, however delegate the powers in this behalf to the Joint Director of Industries and Commerce (Engineering) who is in administrative charge of the Industrial Training Institutes/Centres.
		(iv) The Chief Inspector of Approved Schools and Vigilance Service may incur expenditure not exceeding a total amount of Rs. 25 a year for each Government Approved School the Stri Sadana Training Home and Shelter, the Vigilance Home and Government Reception Homes, Madras on the purchase of magic lantern slides and gramaphone records and needles. Within this limit, the Chief Inspector of Approved Schools and Vigilance Service may also incur expenditure on licence fees and other sundry expenses in connection with radio sets installed in those institutions. In addition to this, the Chief Inspector may incur

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Serial number of item.	Description of the expenditure	Special rules, restrictions, etc.
(1)	(2)	(3)
27	Gramaphone records and needles, magic lantern slides and radio sets—*cont.*	expenditure on necessary repairs to, and the replacement of component parts of the radio sets when necessary subject to a limit of Rs. 10 for a radio set on each occasion for repair or renewal. (v) The Director of Fisheries may incur an expenditure up to a limit of Rs. 50 per year on the purchase of gramaphone records and needles, magic lantern slides and radio sets.
I.	Allopathic Medicine.	
28	Hospital charges. (A) Medical Department.	The Director of Medical Services may sanction expenditure to wards the purchase of the "Non-diet articles" otherwise classified as "Other Hospital Necessaries" mentioned below for the Government Medical Institutions up to Rs. 3,000 for each or a number of articles at a time.

(i) *Medicines, drugs, dressings, bedding and linen.*

NON-DIET ARTICLES STOREABLE.

1 Ice
2 Kerosene oil
3 Matchbox
4 Sieves
5 Windows
6 Tape white
7 Bran
8 Cotton seeds
9 Quick lime (Chunam)
10 Safety pins
11 Sand River
12 Straw
13 Waste paper
14 Shaving of patients
15 Comb
16 Metal polish
17 Battery cells
18 Chimneys
19 Mullayes and munthayas
20 Robin blue
21 Pots earthen, covers and rings
22 Mats
23 Paint
24 Painting brush
25 Stove pins
26 Tar
27 Bulbs for torch-light
28 Khus khus tatties
29 Cotton for matresses
30 Thread for ligature
31 Linseed powder
32 Coal and coke
33 Alum
34 Belt fastner
35 Cob web brush
36 Ladles cocoanut
37 Candles
38 Yellow grease
39 Honey
40 Turpentine
41 Heavy Engine oil
42 Linen marking ink
43 Fly papers
44 Safety Razor blades
45 Hen coups
46 Toilet powder
47 Hurricane lanterns
48 Buckets
49 Groundnut cakes
50 Cigars

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
28	**Hospital charges** —*cont.*	

I. Allopathic Medicine—*cont.*

(A) Medical Department —*cont.*

(i) *Medicines, drugs, dressings, bedding and linen*—cont.

NON-DIET ARTICLES STOREABLE—*cont.*

51 Keeths (cocoanut leaves plaited)
52 Varnish
53 Tinker's acid
54 Tooth brush
55 Checoy (soapnut powder)
56 Shoeing of bullocks
57 Needles
58 Gingelly oil cakes
59 Hair clipping to patients
60 Fullers earth
61 Baskets
62 Brooms
63 Cocoanuts for scrubbers
64 Leaf umbrellas
65 Date mats
66 White washing brushes
67 Chatties
68 Goglets
69 Goglet covers
70 Water pots
71 Linseed oil
72 Bees wax
73 Sand paper
74 Emery paper
75 Screws
76 Wire nails
77 Putti
78 Glue
79 Glasso polish
80 Wire mesh
81 Twine
82 Toilet paper
83 Gillette razor blades
84 French polish
85 Galvanised wire guage
86 French chalk
87 Soda ash
88 Bleaching powder
89 Country washing soda
90 Incense
91 Soapnuts
92 Crystal soda, white

(ii) *Apparatus, instruments, machinery, etc.*—*See* item 4 above.

(iii) *Cataract glasses.*—These glasses may be purchased to the extent necessary in hospitals where there is a special eye department for supply on discharge to patients who have undergone an operation for cataract and are too poor to buy the glasses for themselves.

(iv) (*a*) *Diet, railway fare, boat hire, etc., of patients in mental hospitals.*—*See* the Madras Mental Hospital Code.

(*b*) *Diet, etc., of patients in Government Hospitals.*—*See* the Madras Civil Medical Code.

(*c*) *Diet of patients sent for treatment to local fund hospitals by a Magistrate, Police Officer or Jail Superintendent.*—The charges for feeding a patient sent for treatment in connexion with a Police case should be debited to the contingencies of the Magistrate concerned. The charges for feeding a patient who is a sick prisoner or an accused person under remand in a jail should be debited to the contingencies of the jail.

NOTE.—The cost of the medicines used for such patients should invariably be borne in full by the local body responsible for the hospital.

Serial number of item	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
28	Hospital charges—*cont.*	

I. Allopathic Medicine—*cont.*

(A) Medical Department—*cont.*

(v) *Gramaphone records and needles.*—*See* item 27 above.

(vi) *Indigent persons—Treatment in Government hospitals and transfer to leprosy treatment centres.*—*See* the Madras Civil Medical Code.

(vii) *Yarn and other raw materials.*—*See* item 50 below.

(viii) *Hiring of bulls and supply of washing materials in Government hospitals.*—The Director of Medical Services may sanction expenditure in connexion with (1) hiring of bulls for dragging carts, carrying water for use in Government hospitals and (2) supply of washing materials to dhobies of Government hospitals, subject to a maximum of Rs. 30 per mensem for each of the above items.

NOTE.—The Director of Medical Services may sanction expenditure for a period of one year at a time on hiring of bulls for water carts attached to Government hospitals.

II. Integrated Medicine.

(B) Jail Department.	*See* the Madras Prison and Reformatory Manual.
(C) Local Fund Hospitals.	*See* rule (iv) (c) under "(A). Medical Department" above.
(D) Police Department.	*See* item 45 (F) below.
(E) Animal Husbandry Department.	The Director of Animal Husbandry may sanction the initial supply of medicines and drugs for a Veterinary Hospital or Veterinary Dispensary up to Rs. 1,000.
	The Director of Animal Husbandry is empowered to purchase biological products including Anti-Rabic vaccine up to Rs. 5,000 at a time subject to the availability of budget allotment.
(F) Madras State Transport Department.	The Director, Madras State Transport may incur expenditure on local purchase of items of medical stores required for the use of the dispensary in his department up to Rs. 500 subject to the condition that such articles are not available with the usual sources of supply and also to the other conditions prescribed in the code rules.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
28	**Hospital charges**—*cont.*	
		II. Integrated Medicine—*cont.*
	(G) Agriculture Department.	The Director of Agriculture may incur expenditure for the purchase of First Aid Boxes and Medicines for all the institutions under his control subject to the limit of Rs. 100 on each occasion.
29	**Hostel charges—** **(A) Medical Colleges.**	The Director of Medical Services may incur expenditure on cooking utensils and crockery required for hostels attached to medical colleges up to Rs. 250 per each hostel.
	(B) Harijan Welfare Department—Hostels.	The Director of Harijan Welfare in the case of Madras City, may, in his discretion, grant third-class railway fares or bus fares by the lowest class to the boarders of those hostels for their journeys to and from their houses during the summer vacation.
	(C) Agricultural Colleges.	The Director of Agriculture may incur expenditure on cooking utensils and crockery required for hostels attached to Agricultural Colleges up to Rs. 250 for each hostel.
30	**Hot and cold weather charges.**	A controlling authority should make a specific allotment to each officer under its control for hot and cold weather charges.

The use of punkahs and electric fans for non-gazetted establishments should ordinarily be limited to the months of April to September, but the head of an office may extend such use to the months of March and October also, *if the concession is really necessary. In exceptional cases*, the head of a department may allow the use of punkahs and electric fans for non-gazetted establishments during other parts of the year if he is satisfied that there is a real necessity for it.

The supply of goglets and tumblers in all offices during the hot weather should not exceed the scale laid down below :—

Class of Government servants.	Scale of supply.
Gazetted Government servants.	One glass tumbler and one earthenware goglet for each, once in a year.
Non-Gazetted Government servants.	(*a*) One glass tumbler for each non-gazetted Government servant and one earthenware goglet, for a group of four non-gazetted Government servants, once in a year, in cases not covered by clause (*b*) below.
	(*b*) One plastic tumbler and one earthen pot common for all attenders and subordinates of similar status—peons and other menials in an office, once in a year.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
31	Jails, Approved Schools and Vigilance Institutions— (A) Dramatic performances.	(a) *Jails.*—The Inspector-General of Prisons may sanction the incurring of initial expenditure for such items as the hiring of costumes scenes and musical instruments and the printing of notices and tickets in connection with the staging of dramas by prisoners, inmates in Jails and the Borstal School provided that he is satisfied that the expenditure will, beyond reasonable doubt, be covered by the eventual receipts, after taking into account all the other charges to be met from them. The proceeds realized should be credited to the Government in full—*see* Treasury Rule 7 (1). If the receipts exceed the charges, the Inspector-General of Prisons may authorize the Superintendent of the Jail or Borstal School to incur expenditure from his *Contingent allotment* on gramophone records, books, etc., for the use of the Jail or Borstal School up to the amount by which the receipts exceed the charges. (b) *Approved Schools and Vigilance Institutions.*—The Chief Inspector of Approved Schools and Vigilance Service may also incur expenditure as in Rule (a) above, in respect of Government Approved Schools, Stri Sadana Training Home and Shelter, Vigilance Home and Government Reception Homes, Madras.
	(B) Gramaphone records and needles, magic lantern slides and radio sets.	*See* item 27 above.
	(C) Other charges.	*See* items 5, 22, 26, 28 and 50.
	(D) Spectacles for Prisoners.	The Inspector-General of Prisons may incur expenditure not exceeding Rs. 15 per prisoner, at anyone times on the purchase or repair or renewal of spectacle, to such of the 'C' class prisoners in the Jails, as are certified by the Medical Officer concerned to be in real need of spectacles.
32	Kallar Reclamation.	*See* items 4, 8, 25, 26, 48, 52 and 53.
33	Laboratory charges.	Heads of offices may incur expenditure on the working of laboratories attached to educational and professional institutions and technical departments, subject to the following conditions :— (1) The rules and delegations in Chapter VII, and item 4 above regarding the purchase of apparatus, instruments, machinery, etc., should be duly observed. (2) If any recurring items of expenditure, e.g., expenditure on pay of laboratory menials (item 39) are incurred, the rules regarding them should be strictly followed.

Serial number of item	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
34	**Land**	The purchase of land for the use of any department requires the sanction of the Government. As regards acquisition of land for the extension of village-sites, *see* note (1) to paragraph 6 of Board's Standing Order No. 21.
35	Law charges	(*a*) No expenditure should be incurred on law charges without the Government's special sanction unless it falls within the scope of the delegations mentioned below :—

(1) The Director of Public Instruction, the Director of Medical Services, the Director of Industries and Commerce, the Commissioner of Labour, the Transport Commissioner and the Director, Madras State Transport Department are empowered to sanction the payment of ordinary costs (including pleaders' fees) in law suits instituted under the orders of a competent authority.

The Director of Industries and Commerce is also empowered to sanction the payment of ordinary costs (not including pleaders' fees) in connection with law suits instituted by him for the recovery of sums outstanding for more than six months on account of supplies made or work orders executed by his department.

For the powers of the Board of Revenue in regard to law charges, *see* Board's Standing Order No. 97.

For the powers delegated to the Chief Engineers in the Public Works and Highways and Rural Works Departments, *see* the relevant provisions of the Departmental Code or Manual.

The Controller of Stationery and Printing is empowered to sanction the institution and defence of suits and appeals, the monetary value of which dose not exceed Rs. 5,000 in each case, subject to the following conditions :—

(i) that they do not involve any important question of principle nor are they in the nature of test suits, in which case, irrespec- tive of the monetary value, the orders of the Government should be obtained, unless the point is very clear, and, in doubtful cases, the Controller should submit the case to the Government for orders ;

(ii) that the point whether a case does or does not involve a ques- tion of principle shall be decided by the Controller ;

(iii) that before according such sanction, the Controller shall obtain the opinion of the Government Pleader, Madras, in regard to litigation in Madras City and shall obtain or cause to be obtained the opinion of the local Government Pleader in regard to mufassal litigation ; and

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
35	Law charges—*cont.*	

(iv) that, if the Controller finds himself unable to accept the legal advice obtained in any case, he should obtain the orders of the Government.

(2) When a suit is brought to contest the correctness of a survey in a panchayat, the cost should be apportioned between the Government and the local board concerned in the proportion of two to one, provided that the local board accepts the legal representative appointed by the Collector and does not appoint another.

(3) The Inspector-General of Police may sanction the payment of incidental charges up to a limit of Rs. 100 in each case, in addition to the lawyer's fees in a civil suit against a Police Officer arising in connexion with the discharge of his official duties.

(4) The Inspector-General of Registration is empowered to incur expenditure on copy stamp papers required for obtaining copies of orders or records relating to civil or criminal cases.

(5) The Government Solicitor is entitled to charge a fee not exceeding 1 per cent of the Government grant for the examination of title and settlement of the mortgage in connexion with an educational building grant. The fee is also subject to a minimum of Rs. 20 and a maximum of Rs. 250 in each case. The fee will be paid in equal shares by the management of the institution and the Government.

(6) The Commissioner, Hindu Religious and Charitable Endowments (Administration) Department, is also empowered to incur the necessary expenditure on law charges, including the stamp fees, fees due to advocates and other reasonable expenses as postal charges, script charges, travelling allowance expenses to witness summoned for giving evidence, fees for attending commission enquiries, etc., in connexion with suits, appeals and enquiries, etc., instituted under the orders of a competent authority or to which the Government are a party.

(7) The Director of Medical Services is empowered to incur expenditure on copy stamp papers and Court-fee labels for obtaining copies of orders and judgments relating to cases of prosecutions, etc., launched by the Drugs Inspectors.

(8) The Board of Revenue (Commercial Taxes) in consultation with the law officers attached to the High Court who appeared in the case, is empowered to sanction the payment of costs, etc., decreed against the Government by the High Court up to a limit of Rs. 250 after satisfying itself that the decision of the High Court in the matter has become final.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	

35 **Law charges**—*cont.*

(*b*) The department concerned should pay in cash for any stamps required for suits or other purposes on behalf of the Government. *See* also the Civil Rules of Practice.

36 **Livestock—**

(A) Cinchona Department. The Director, Cinchona department, may purchase livestock to the extent required.

(B) Medical Department. The Director of Medical Services may incur expenditure on the replacement of draught bullocks in institution under his control, provided that—

(1) the Government have sanctioned the maintenance of a draught bullock in the institution concerned, and

(2) not more than Rs. 200 is paid for any one bullock.

(C) Police Department. (i) When a draught bull has been purchased with the Government's sanction for carrying water to police lines, the Inspector-General of Police may sanction its replacement, when necessary, provided that not more than Rs. 75 is paid for the new bull.

(ii) The Commissioner of Police may purchase the horses required for the Madras City Police.

(iii) The Inspector-General of Police may purchase horses at the rate of one horse for every five pupils under training in the Police Training School, Vellore. The cost of each horse should not exceed Rs. 500.

(D) Animal Husbandry Department. (*a*) The Director of Animal Husbandry is empowered (1) to replace any of the animals (ponies, horses, bullocks, cows, calves, dogs, rams and roosters), (2) to dispose of any surplus animals attached to the Veterinary College, and (3) to sanction alterations in the rates of daily feeding charges.

(*b*) The Director of Animal Husbandry may purchase livestock required for the conduct of experiments subject to a limit of Rs. 200 on account of any one experiment, whether it is undertaken by a single District Veterinary Officer or by more than one either at the same time or consecutively. The total annual expenditure on these experiments conducted both in the districts and in the laboratory of the Madras Veterinary College should not exceed Rs. 2,000.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
36	Livestock—*cont.*	(c) The Director of Animal Husbandry may incur or sanction expenditure connected with livestock operations and for cultivation purposes at the Livestock Research Stations to the extent indicated below :— Powers similar to those of the Director of Agriculture in regard to the purchase of livestock and dead-stock and working expense—*See* item 1 (*a*). NOTE 1.—He may also sanction the sale of animals of any kind, including poultry, pigs and sheep. NOTE 2.—He may also sanction the expenditure on the payment of water cess and additional surcharge for the Livestock Farms without limit.
37	Magic lanterns ..	*See* item 27.
38	Meetings of Committees, etc.—Refreshment charges.	(*a*) The Director of Industries and Commerce may incur expenditure not exceeding Rs. 15 for supply of light refreshments to the members at each of the meetings convened by him, subject to a limit of Rs. 300 a year. (*b*) The Secretary, State Legislature may incur expenditure not exceeding Rs. 30 for supply of light refreshments to members of Select Committee or other committees of the State Legislature on each day of the meeting of those committees. (*c*) The Registrar of Co-operative Societies may incur expenditure not exceeding Rs. 100 per annum for supply of light refreshments to distinguished visitors. (*d*) The Transport Commissioner may incur expenditure not exceeding Rs. 25 on each occasion for supply of light refreshments to the members of the State Transport Advisory Committee, whenever meetings are held. (*e*) The Director of Information and Publicity may incur expenditure not exceeding Rs. 20 per mensem towards the supply of light refreshments to the press representative and other who attend the fortnightly press conferences of the Chief Minister and other special press conference, if any, arranged by the Department of Information and Publicity.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
38	**Meetings of Committees, etc.—Refreshment charges**—*cont.*	The Director of Information and Publicity may also incur an expenditure not exceeding Rs. 5 during each censor show for supplying coffee to the Producer and his party who attend censor shows of the films at the Children's Theatre, Madras.

(*f*) The Commissioner for Land Revenue and Development, Madras may incur expenditure not exceeding Rs. 5 per mensem towards each press conference for providing light refreshments to the Press Representatives and Departmental Officers attending the conferences.

(*g*) The Commissioner for Land Revenue, Board of Revenue, Madras may also incur an expenditure not exceeding Rs. 10 per meeting or conference convened by the Board of Revenue (Land Revenue), for providing light refreshments to the members attending such meeting or conference.

(*h*) The Chief Conservator of Forests, Madras may incur an expenditure not exceeding Rs. 10 at a time from his allotment under contingencies for supplying coffee to the members at the time of the meetings of Advisory Boards such as Forest Utilisation Advisory Board, Joint Sandalwood Advisory Board, State Wild Life Board and also for serving coffee to the foreign experts when any consultations with them are arranged by the Chief Conservator of Forests, Madras.

(*i*) The Commissioner of Labour and Director of Employment may incur expenditure up to Rs. 1,000 per annum on supply of refreshment to members during non-official Committees or Conference (except District Employment Advisory Committee) and for the conveyance of important personages.

(*j*) Secretaries to Government including the Secretary, State Legislature may incur expenditure on the supply of light refreshments at meetings or conferences convened by the Departments of the Secretariat.

(*k*) The Director of Fisheries, Madras may incur an expenditure not exceeding Rs. 10 at a time for supply of light refreshment to the officials and non-officials attending the various Committees and Conferences convened by him subject to a limit of Rs. 100 a year.

(*l*) The Director, Madras State Transport Department may incur an expenditure not exceeding Rs. 20 (Rupees twenty only) at each meeting of the City Transport Advisory Committee for providing light refreshment to its members.

(*m*) The Director of Technical Education, Madras, may incur an expenditure not exceeding Rs. 25 on each occasion for supply of refreshments to members of Board of Examinations, Board of Studies and also at other meetings convened by him, subject to a limit of Rs. 240 in a year.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
38	**Meetings of Committees, etc.—Refreshment charges**—*cont.*	(*n*) The Chief Conservator of Forests may incur an expenditure not exceeding Rs. 150 (Rupees one hundred and fifty only) every year towards refreshment charges, publicity, etc., when the annual conference of Forest Department Officers is convened.
39	**Menials paid from contingencies.**	(1) Heads of departments and other authorities empowered to draw contingent bills may sanction the employment of unskilled menials on non-pensionable establishments whose pay is debited to contingencies, provided that the rate of pay does not exceed a maximum of Rs. 15 a month. Unskilled menials include masalchis, sweepers, cleaners, punkah-pullers, watchmen, scavengers, totis, gardeners, etc.

Heads of Departments may also sanction the employment of skilled labourers, such as maistris, engine-drivers and carpenters, on non-pensionable establishments whose pay is debited to contingencies, provided that the rate of pay does not exceed Rs. 28 a month.

The *maximum* rate of pay for an unskilled menial or a skilled labourer should not be sanctioned as a matter of course, but the pay of each post should be fixed with due regard to the nature of the work and the prevailing market rate of pay for the class of work required. No unskilled menial or skilled labourer paid from contingencies may be paid at a rate exceeding the relevant *maximum* laid down above, unless the Government have specially sanctioned it.

Heads of institutions concerned may sanction maternity leave on full leave salary for a period not exceeding two months at a time to all married female Government servants in the Medical Department whose pay is met from contingencies.

The Director of Agriculture may grant maternity leave with full wages for a period of two months for each confinement to the regular married women mazdoors of the Agricultural Department employed in the College Farms, Research Stations, Nurseries, etc., subjects to the production of a medical certificate from a Registered Medical Practitioner.

Exception.—The maximum rate of pay of Rs. 15 a month will not, however, be applicable to the watchmen including night watchmen.

The maximum rate of pay of masalchis in the Judical Department will be Rs. 18 a month.

NOTE 1.—The Director of Medical Services may sanction the employment of menials paid from contingencies in Government medical institutions up to the maximum of the scale sanctioned by the Government for such menials.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
39	Menials paid from contingencies—*cont.*	The Director of Medical Services may employ purveyors in Government hospitals where necessary, provided that the pay of a purveyor does not exceed Rs. 20 a month in the case of District Headquarters Hospitals and Rs. 15 a month in other cases.

Notwithstanding anything contained above, the Director of Medical Services may sanction the employment of coolies for attending to works, of miscellaneous nature, which may arise occasionally in Government Medical Institutions under his control on a daily wage not exceeding Rs. 2, or the market rate, whichever is less, each subject to the following conditions :—

(i) that not more than two such coolies are employed at a time in any institution, and

(ii) that the total period for which such employment is sanctioned does not exceed one year in each case.

NOTE 2.—Totis in Government hospitals belong to the regular establishment and do not come within the category of menials paid from contingencies.

NOTE 3.—The maximum rates of pay laid down in the above rule do not apply to coolie labour employed occasionally on daily wages, but they apply to menials paid from contingencies and to menials whose pay is charged to estimates for works.

NOTE 4.—The pay of all watchmen including night watchmen should be regulated with reference to the prevailing market rates from time to time. Such of the night watchmen as are employed in the City of Madras will, in addition, be eligible for the Madras Allowance of Rs. 2 per mensem.

NOTE 5.—The maximum rate of pay of sweepers in the Madras Record Office will be Rs. 17 a month.

(2) The pay of a menial paid from contingencies who is temporarily taken into camp in exceptional circumstances may be enhanced for the period of the tour by an amount not exceeding the travelling allowance admissible under the Madras Travelling Allowance Rules to Government servants of the lowest grade, provided that he would have been eligible for a daily allowance during the tour if he had been working on the regular establishment. The enhanced pay in lieu of travelling allowance may be raised by 50 per cent in the case of journeys in the special tracts included in Class I, and by 33-1/3 per cent in the case of journeys in the localities included in Class II, in Annexure V to the Madras Travelling Allowance Rules.

(3) Muster rolls should be maintained for all coolies employed on manual labour and paid at daily or monthly rates—*See* Subsidiary Rule 20 under Treasury Rule 16.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)

39 **Menials paid from contingencies**—*cont.*

(4) For purposes of departmental scrutiny and general audit, all drawing officers should describe in their contingent bills and registers the class to which each menial belongs, so that controlling officers may be able to see during inspections that the rates are not *prima facie* extravagant.

(5) Each head of a department should forward to the Accountant-General annually in April a consolidated certificate in the following form in support of the wages fixed for menials :—

"Certified that the rates of pay allowed for the different classes of menials are fixed with reference to the prevailing market rates, and are within the maximum rates laid down by the Government in item 39 of Appendix 5, Madras Financial Code, except in cases for which the Government's special sanction has been obtained for the rates paid."

Exception.—In respect of menials employed in the Madras Record Office, the Deputy Secretary to Government, Public Department may issue the certificate prescribed in this rule.

40 **Mosquito-netting.** (1) The head of an office or a Gazetted Government servant to whom the head of the office has delegated the power of drawing establishment pay bills, may sanction an advance for the purchase of mosquito nets to all permanent non-Gazetted Government servants resident or working in Government offices in places where there is risk of malaria or filaria. Officiating and temporary men including members of the workcharged establishment of the Public Works Highways an ruralworks Departments, who draw monthly salaries, who are not likely to be ousted within the period of repayment will also be eligible for the advance. The advance will be free of interest.

A list of areas where there is risk of malaria or filaria will be drawn up by the Director of Public Health and communicated to all heads of departments for information. In areas which are malarial as well as filarial, the advance for the purchase of mosquito nets should be drawn *only once* either for malaria or for filaria.

(2) The advance shall be limited to the amount actually required for the purchase of mosquito nets in each case for the use of the Government servant and the members of his family, subject to a maximum of one month's pay including dearness allowance or Rs. 50 whichever is less. A subsequent advance may be sanctioned on the expiry of five years from the date of sanction of a previous advance, a certificate being recorded in the sanction orders to the effect that the net purchased with the previous advance has become unserviceable. The advance for the purchase of mosquito nets will not be admissible for the members of his family, if they do not reside with him and are stationed in a different place.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
40	(1) Mosquito-netting—*cont.*	(3) The advance should be recovered in equal monthly instalments not exceeding 12 by deduction from pay bills. In the case of Government servants drawing comparatively higher rates of pay, recovery may be effected in a smaller number of instalments. The recovery will commence from the month subsequent to that in which the advance is drawn, e.g., if the advance is drawn in January 1956, the first recovery will be on the 1st February 1956 on pay drawn for January 1956. The recoveries will be made whether the Government servant is on duty or on leave or under suspension.
		(4) The detailed accounts for the advances granted should be maintained and recoveries watched by the departmental authorities concerned. At the end of every official year, the head of each department should send to the Accountant-General a certificate of acceptance of balances outstanding in that department similar to the certificates furnished in the case of other special advances mentioned in Article 246, Madras Financial Code, Volume I.
		(5) A Government servant, who takes an advance for the purchase of mosquito nets, should furnish to the sanctioning authority, within one month after drawing the advance, a certificate stating either (*a*) that he has utilized the full amount of the advance for the object for which it was granted or (*b*) that he has refunded into the treasury the balance of the advance in excess of the actual price paid for the mosquito net. The gazetted officer or the head of the office, who draws the pay bill of the Government servant concerned, should attach a certificate on the first pay bill cashed after the advance has been drawn and utilized that he has seen the voucher for the purchase of the net. If the Government servant draws his own pay bill, the certificate should be furnished by the gazetted officer, under whose immediate control he is working.
41	**Motor Vehicles— (A) Hiring charges.**	In regard to the Madras City Police (including the Armed Reserve), the Commissioner of Police is empowered to hire motor-buses for Police arrangements— (i) during large festivals, tours of the Governor and visits of other high personages, keenly contested elections to Legislatures and local bodies, etc.; (ii) to keep order in disturbed localities and in other similar situations; and (iii) in connexion with the mobilization and training of District Armed Reserves and State General Reserves. He should submit to the Government by the 15th January and the 15th July of each year a statement showing— (1) the occasions on which motor-buses were hired during the previous half-year, (2) the number of buses hired on each occasion, (3) the number of days for which each bus was engaged, and (4) the amount paid on account of each bus.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

41 **Motor Vehicles**—*cont.*

(B) Maintenance and upkeep of motor cars.

The charges for the maintenance and upkeep of a motor car supplied by the Government for the use of a person holding an office (other than the Head of the State) should be met in the manner laid down by the Government in the orders governing each case. Usually the Government meet the cost of special repairs, such as the replacement of worn-out or broken parts, and the person using the car has to meet all the ordinary running repairs and running expenses, such as the wages of driver and cleaner, if any, insurance charges, if any, and the cost of petrol, oil and the renewal of tyres.

(C) Purchase of motor vans or ambulances.

I. The Inspector-General of Police may buy motor vans or ambulances to replace existing ones, subject to the following two conditions :—

(1) No van or ambulance should be replaced until it has reached the mileage or period specified below :—

(i) Three ton chassis lorries and station wagons.	40,000 miles or 4 years whichever occurs first.
(ii) Motor cycles	25,000 miles or 3 years whichever occurs first.

A motor vehicle which has reached the mileage or period above should be "traded in" for a new vehicle and not condemned automatically after that period. If it has to be condemned, the vehicle should be examined and condemned by a Motor Vehicles Inspector as not worth repairing.

(2) The Inspector-General should submit to the Government by the 15th April of each year a return showing the number of motor vans or ambulances replaced during the previous year and the following details for each replacement :—

(i) make of the replaced van or ambulance,
(ii) make of the new van or ambulance,
(iii) date of purchase of the replaced van or ambulance,
(iv) date of purchase of the new van or ambulance,
(v) price paid for the replaced van or ambulance,
(vi) price paid for the new van or ambulance, and
(vii) total amount spent on repairs to the replaced van or ambulance.

NOTE.—The Inspector-General of Police may condemn jeeps which are not road-worthy provided that the Motor Vehicles Inspector concerned certifies them as not worth repairing.

II. The Inspector-General of Police, Fire Services, may buy motor vehicles to replace existing ones in the Fire Service Department subject to the following conditions :—

(i) Vehicles, other than staff car and pick-up van, shall normally be condemned and replaced only after they have been in use for ten years and have been condemned by a Motor Vehicles Inspector as not worth repairing.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

41 Motor Vehicles—*cont.*

(C) Purchase of motor vans or ambulances—*cont.* Provided that if such a vehicle requires replacement in the exigencies of the service before the expiry of the prescribed period of ten years, it shall be condemned or disposed of as uneconomic or unfit for use, only if certified to that effect by a Technical Officer appointed or authorized by the Government for the purpose referred to in the "Rules for disposal of Motor Vehicles belonging to the Departments of the Government".

(ii) The condemnation and replacement of Staff car and Pick-up van shall be governed by the "Rules for the disposal of Motor Vehicles belonging to the Departments of the Government".

(iii) The number of Fire Service vehicles replaced each year shall not exceed 10 per cent of the total number of vehicles in the department in that particular year and the cost of such replacement shall not exceed Rupees three lakhs.

(iv) An annual return of vehicles replaced during the previous year showing the following details should be submitted to the Government by the 1st July every year:—

I. Make of the replaced vehicle.

II. Date of purchase of the replaced vehicle.

III. Price paid for the replaced vehicle.

IV. Total amount spent on repairs to the replaced vehicles.

V. Make of the new vehicle.

VI. Date of purchase of the new vehicle.

VII. Price paid for the new vehicle.

(D) Repairs to motor vans, buses, lorries or ambulances. (1) All heads of departments (*see* Appendix I), may sanction expenditure on repairs to motor vans up to a limit of Rs. 500 for repairs carried out at a time to one or any number of motor vans used in the same department, subject to the condition that the rules regarding the invitation of tenders for the execution of works are observed.

NOTE (1).—The Director of Medical Services is authorized to exercise the above powers in regard to motor vehicles, such as lorries, buses, ambulances, etc., which are in use in the Medical department.

NOTE (2).—The condition regarding the invitation of tenders does not apply to cases where repairs are carried out in the Government Automobile Workshop.

(2) The Inspector-General of Police is authorized to sanction expenditure on repairs to motor vans and the purchase of spares up to Rs. 2,500. The Commissioner of Police, Madras is authorized to sanction expenditure on repairs to motor vans and the purchase of spares up to Rs. 2,000.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
41	**Motor Vehicles**—*cont.*	
	(D) Repairs to motor vans, buses, lorries or ambulances—*cont.*	(3) The Chief Conservator of Forests is authorized to sanction expenditure up to a limit of Rs. 1,000 at a time on repairs to the motor lorry in use in the Forest Department or for purchasing such equipment as may be required.

(4) The Controller of Stationery and Printing is also similarly authorized to sanction expenditure up to a limit of Rs. 500 at a time on repairs to the motor lorry in use in the Stationery Stores or for purchasing such equipment as may be required for its upkeep.

(5) The Director of Women's Welfare, Madras, is authorized to sanction expenditure up to a limit of Rs. 500 at a time subject to the maximum of Rs. 3,000 per annum on repairs to cars and propaganda vans and up to a limit of Rs. 300 per mensem on petrol, oil and cleaning charges.

(6) The Director, Cinchona Department, may incur expenditure up to a limit of Rs. 600 at a time towards the purchase of spare parts and equipments for one or any number of the motor vehicles maintained in the Cinchona Department.

(7) The Director, Madras State Transport Department, may incur expenditure on ordinary and special repairs to each vehicle.

The Director, Madras State Transport Department, may also incur expenditure on repairs and improvements involving an increase in the value of the vehicles subject to the condition that the value of the resultant improvement does not exceed Rs. 2,000 on each occasion.

(8) The Director, Madras State Transport Department may incur expenditure on works estimated to exceed Rs. 5,000 but not exceeding Rs. 25,000.

The Director, Madras State Transport Department, may also incur expenditure involving an innovation of importance in the construction of buses up to Rs. 2,000 for each bus.

(9) Heads of departments who do not make purchases under the rate contract system, may purchase their requirements of tyres and tubes from the branch offices of the tyre manufacturing companies up to a limit of Rs. 1,000 at a time, subject to Instructions 9 and 10 under Rule III of Article 125 of Madras Financial Code, Volume I.

(10) The Director of Industries and Commerce may sanction Rs. 1,000 at any one time on repairs including purchase of spares, subject to the limit of Rs. 2,500—for a period of six months on any one vehicle.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
41	**Motor Vehicles**—*cont.*	
	(D) Repairs to motor vans, buses, lorries or ambulances—*cont,*	(11) The Director of Animal Husbandry may incur expenditure up to Rs 1,000 at a time.
		(12) The Director of Public Instruction may incur expenditure up to Rs. 1,000 at a time.
		(13) The Director of Fisheries may incur expenditure up to a limit of Rs. 1,000 at any one time on repairs including purchase of spare parts subject to a limit of Rs. 2,500 for a period of 6 months on any one vehicle.
42	**Office expenses.**	(1) Charges for such items as the following fall under this head :—

Gum pots, rat traps, brooms nails, soap, vinegar, water pots, ropes, matches, firewood, chalk, glue, paste, thread, umbrellas for peons, mats, winnows, lighting other than electric, cloth for records binding, advertisements, dhobying, renting of post boxes, bank commission, postal commission on money orders and value payable parcels, local purchase of books of money order, telegraph and value payable post forms, postal and railway guides, winding of office clocks, naphthalene balls and incidental expenditure connected with darbars held by Collectors for the presentation of badges and sanads to the recipients of titles.

The nature of each charge should be described in detail in the contingent bill.

NOTE 1.—Railway guides may be bought only if there is a touring officer in an office or if witness batta has to be paid.

NOTE 2.—Charges for the packing and carriage of articles belonging to an office are treated as "office expenses" when they are not incurred in connexion with tours.

(2) The scales of expenditure and other limitations prescribed below should be carefully observed :—

(i) *Advertisement charges.*—Advertisement charges may be incurred only with the sanction of the head of the department.

NOTE.—Heads of departments and other officers who incur expenditure on Government advertisements in newspapers should furnish a certificate in the contingent bills in which claims for advertisement charge are preferred that the rates claimed are not in excess of the rates prescribed by the Government from time to time.

Exception 1.—The Director, Cinchona department, may incur expenditure not exceeding Rs. 1,000 a year on advertising Government cinchona products.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

42 Office expenses—*cont.*

Exception 2.—The Controller of Stationery and Printing may incur advertisement charges to the extent necessary in his department.

Exception 3.—The Chief Electrical Inspector to Government may sanction advertisement charges up to a limit of Rs. 20 in each case.

Exception 4.—The Commissioner of Police, Madras, may incur charges for advertising vacancies in the posts of Assistant State Prosecutors in a single issue of not more than three principal English dailies of the State.

Exception 5.—The Commissioner of Police, Fire Service Branch, may incur expenditure on advertisement charges up to a limit of Rs. 50.

Exception 6.—The Commissioner of Police, Madras, may incur entire expenditure, without monetary limit, so far as the Madras City is concerned.

(ii) *Binding.—See* item 48.

(iii) *Map-mounting.*—(*a*) The Director of Public Instruction is authorized to incur an expenditure not exceeding Rs. 20 in each case for mounting type-designs of school buildings and latrines intended for circulation among the managements of aided schools and mounting maps and charts required for use in the Education Department, if for any reason it is not possible to get the work executed at the Government Press.

(*b*) The Director of Agriculture is authorized to incur an expenditure not exceeding Rs. 20 in each case on mounting of maps useful to the Agricultural Department, provided it is not possible to get the work executed at the Government Press.

(iv) *Umbrellas.*—Only cadjan umbrellas should be supplied to peons, unless a cloth umbrella has been included in the scale of delivery by the authority fixing the scale.

(v) *Money order charges*—

(*a*) *General.*—Charges on account of the issue of money orders may be treated as contingent expenditure by all Government servants who are authorized to draw contingent bills, when a remittance bmoney order is unavoidable and is necessary in the interest of the public service. [*See* also clause (*e*) of Treasury Rule 7 (2) and Instruction 28 under Treasury Rule 16.]

Note.—When payment is made by money order to bus owners on account of bus warrants used by Police Officers or by Camp Clerks to Police Officers, the money order commission shall be debited to Government.

(*b*) *Remittance of pay and allowances.*—The pay, travelling allowances and contingent charges of subordinate Government servants employed in out-of-the-way places may be remitted by money order at the expense of the Government when the headquarters of the subordinate is more than five

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
42	Office expenses —*cont.*	

miles from the treasury, provided that the money order commission will not be more than the travelling allowance payable if a peon were sent to encash the bill, cash order or Government draft, as the case may be. In special circumstances, e.g., when a peon cannot be spared or the journey is risky, the head of a department may permit such remittance even when the money order commission exceeds the travelling allowance that would be payable to a peon.

(vi) *Drawing of sketches.*—The Director of Women's Welfare may incur expenditure not exceeding Rs. 12 on the drawing of sketches for each issue of the Indian Women's Civic Corps Journal.

(vii) *Renting of post boxes.*—The Director of Industries and Commerce is authorized to sanction expenditure towards renting of post boxes with the Post and Telegraph Department in respect of the offices under his control at the rate of Rs. 15 per annum per box. The State Port Officer is authorized to incur an expenditure not exceeding Rs. 15 per annum for the renting of post boxes.

NOTE.—The State Port Officer is authorized to incur contingent charges up to Rs. 10 per month.

(viii) *Overtime allowance to the establishment of the Legislature Secretariat.*—Reporters, clerks, steno-typists, typists, Attenders and other staff of the like categories, who are required to attend office after 10 p.m. or during the whole night after putting in the normal office hours, may be paid an out-of-pocket allowance as follows :—

(*a*) Reporters, clerks, steno-typists, typists and Sergeant	Rs. 1-50
(*b*) Attenders and others	Re. 1-00

NOTE.—Persons whose duties terminate before 10 p.m. will not be entitled to this allowance. No conveyance allowance shal be paid to any person besides the out-of-packet allowance. The bills will be paid from the office contingencies in the usual manner.

(ix) *Blue print and ammonia pre-sensitized paper.*—The Chief Engineer, Public Works Department (General) may incur, expenditure for the purchase of one hundred and fifty rolls of pre-sensitized *either* ammonia *or* blue print paper every month from the local market for taking blue prints.

(x) The Director of Information and Publicity may incur expenditure not exceeding Rs. 25 for the cover page design of each publication.

(xi) *Tuition fees for training in fire fighting and drill*—The Director of Agriculture, Madras may sanction the incurring of necessary expenditure towards tuition fees for the staff deputed from the Agricultural Department for training in the fire fighting and fire drill conducted in Government offices by the Fire Services Department.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)

42 Office expenses—*cont.*

(xii) The Comptroller, Governor's Household, is authorized to incur expenditure on the payment of a duty allowance of Rs. 5 per mensem to each of the four peons belonging to his office, who man the private Automatic Branch Telephone Exchange in Raj Bhavan, Madras, out of office hours.

(xiii) The Superintendent, Government Museum, is authorized to purchase, subject to the existence of budget provision, naphthalene balls up to a limit of Rs. 200 on each occasion as and when the commodity is available in the open market.

(xiv) *Purchase of stamp papers.*—All Heads of departments may incur expenditure on the purchase of stamp papers for executing bonds and on the payment of charges for obtaining visas, passports, etc., in connection with the deputation of persons abroad.

(xv) *Country twine.*—The Director of Information and Publicity is permitted to incur an expenditure not exceeding Rs. 60 per annum for the purchase of thinner variety of country twine for stitching gunny bundles of publicity materials.

43 **Photographic charges.** The following authorities only are empowered to sanction photographic charges in the public interest, e.g., in the interests of public justice or for educational, medical or scientific purposes, subject to the limit indicated against each. The delegation does not extend to the purchase or making of cinematograph films, for which the sanction of the Government is necesasary :—

Exception (1).—The Director of Public Instruction may incur an expenditure up to a limit of Rs. 5,000 at a time in connection with the purchase of films and other items of audio-visual equipment for the Central Film Library, for his office and for educational institutions under Government management.

Exception (2).—The Director of Information and Publicity may incur expenditure not exceeding Rs. 8,000 per annum on purchase of films chemicals and such other materials, required for photographic work.

Authority.	Limit of sanction.
Board of Revenue	No money limit.
Chief Conservator of Forests ..	No money limit.
Commissioner of Police	No money limit.
Director of Public Health ..	No money limit.
Director of Public Instruction ..	No money limit.
Director of Animal Husbandry ..	No money limit.
High Court ..	No money limit.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
43.	**Photographic charges**—*cont.*	
	Inspector-General of Registration. Superintendent, Government Museum. Chief Engineer (Highways and Rural works). Inspector-General of Police (Fire Services). Director of Medical Services .. Commissioner, Hindu Religious and Charitable Endowments (Administration) Department. Director of Fisheries .. .. Director of Industries and Commerce, in connection with the implementation of the schemes for the development of industries, such as taking photographs and enlarging them to serve as models in the training institutions under his control and for propaganda and publicity.	No money limit.
	State Port Officer ..	Rs. 100 a year.
	Director, Madras State Transport department (in respect of accidents to State transport vehicles). Director, State Forensic Science Laboratory (in connexion with medico-legal investigations and research work).	Rs. 25 at any one time.
	Inspector-General of Prisons .	Rs. 3 or the actual cost whichever is less towards the cost of photo taken for identity pass in respect of each District Probation Officer or Additional District Probation Officer.
	Director of Women's Welfare ..	Rs. 50 a year.
	Registrar of Co-operative Societies.	*See* item 4.
	Chief Inspector of Approved Schools and Vigilance Service.	Rs. 10 a year in respect of each institution in the department of Certified Schools and Vigilance Service.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
44	Plague charges	*See* the Madras Plague Regulations.
45	Police charges—	
	(A) Bandobust arrangements.	The Commissioner of Police is authorized to incur miscellaneous expenditure in connexion with Police bandobust arrangements on such items as— (1) erection of sheds, (2) sanitary arrangements, (3) water-supply arrangements, (4) renting of accommodation, (5) lighting, telephone, etc., and (6) other miscellaneous and unforeseen charges.

He should submit to the Government by the 15th January and the 15th July of each year a statement showing the occasions on which such expenditure was incurred during the previous half-year and the exact amount paid under each item on each occasion.

The return will be sent through the Inspector-General of Police in the case of the Deputy Inspectors-General of Police.

	(B) Cooking utensils, plates, etc.	The Inspector-General of Police may incur expenditure up to Rs. 250 at any one time on the purchase and repairs of cooking utensils, plates, etc., required for the Police department, except in the Police school hostels.
	(C) Custody of prisoners, etc.	Expenditure may be incurred for the conveyance of an under-trial prisoner, and for feeding a prisoner kept in a lock-up or in custody in a Magistrate's camp in accordance with the scale of batta prescribed by the Government from time to time.
	(D) Feeding of constables, etc.	*See* item 23.
	(E) Horses—Purchase.	*See* item 36 (C).
	(F) Hospital charges.	(*a*) Members of the Police force (including Armed Reserves, Malabar Special Police and Special Armed Police) whose pay is Rs. 70 a month or less will be treated and fed free in local fund or municipal hospitals, and in special Police wards attached to local fund or municipal hospitals. The Government will meet treatment and diet charges

on their account at local fund and municipal hospitals, and also the charges for repairs and maintenance of special Police wards in

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

45 **Police charges**—*cont.*

F. **Hospital charges**—*cont.*

such hospitals and the cost of any special staff employed for duty in such special wards. The following procedure should be followed in connexion with these charges :—

The total cost of the medicines and surgical and other appliances issued for use during each year in a local fund or municipal hospital in which Police patients are treated should be divided proportionately to the number of Police and other patients treated in the hospital. The local body concerned may recover from the Government the amount proportionate to the number of Police patients by presenting at the treasury a contingent bill countersigned by the District Medical Officer.

(*b*) When members of the Police force (including Armed Reserves, Malabar Special Police and Special Armed Police) whose pay is Rs. 70 a month or less are treated as out-patients or in-patients at a hospital where no special arrangements are made for them, they will be subject to the rules applicable to other persons of the same status at that hospital; any charges leviable from them under the rules of the hospital will be borne by the Government.

(G) Motor vehicles. *See* item 41.

(H) Sports *See* item 24 (E).

(I) Water-supply and scavenging charges. Charges on account of residential buildings for water-supply and scavenging whether payable to a private agency or to a local body, are ordinarily payable by the tenants themselves even though the quarters may be rent-free—*See* Article 120. The Government have, however, sanctioned the following concessions in regard to police lines :—

(1) The Government will bear the scavenging charges for head constables and constables living in Government quarters. The total expenditure for each district should be limited to the amount sanctioned by the Government, but in the case of the City Police, the Commissioner of Police, may, without reference to the Government, sanction variations in the rates of scavenging charges. No new item of expenditure under scavenging charges for constables and head constables living in Government quarters may be incurred without the special sanction of the Government.

Exception.—The Commissioner of Police may sanction new items of expenditure on scavenging charges in Police lines up to a limit of Rs. 15 in each case provided the rate is reasonable with reference to the prevailing market rate.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
45	Police charges—*cont.*	
		(2) *Water-supply*—
	(i) Water-supply and scavenging charges—*cont.*	(*a*) The free supply of water to the police lines in Madras City is subject to a limit of 60 gallons per hut per day where there are no flush-out latrines, and 70 gallons per hut per day where there are flush-out latrines. The Government meet the cost of the difference between these limits and the free allowance allowed by the Corporation. The cost of any excess over the total free allowance for any one set of lines in a locality should be recovered from the occupants in proportion to their pay. In the case of Railway Police, the free supply of water is subject to a limit of 50 gallons per hut per day to the Railway Policemen's lines outside the Madras City limits in the Government Railway Police districts of Madras and Tiruchirappalli.
		(*b*) The Government have sanctioned expenditure on account of water-supply in few other places, subject to a maximum rate fixed for each place. No expenditure in excess of these maximum rates may be incurred without the Government's special sanction.
		(*c*) The Inspector-General of Police may sanction water allowance at Rs. 3 per mensem per head to head constables and constables. This amount should in no case be exceeded.
		[*See* also item 36 (C).]
46	Madras Fire Services charges—	
	(A) Feeding of drivers, firemen, etc.	*See* item 23.
	(B) Hospital charges. [*See* also item (E) below.]	The concessions granted to members of the Police Force and the procedure to be followed in connexion with the charges on account of the concessions, referred to in item 45-(F), will *mutatis mutandis* apply to members of the Madras Fire Services whose pay is less than Rs. 50 a month.
	(C) Motor vehicles.	*See* item 41.
	(D) Recruits' expenses.	Firemen recruits may be supplied with razors and paid money for meeting certain unavoidable expenses such as chuckler's fee and lighting Charges, at the rates admissible to Police recruits.
	(E) Treatment of sick firemen, drivers, etc.	The Inspector-General of Police (Fire Service) may sanction expenditure up to a limit of Rs. 10 in each case for the treatment of a fireman, leading fireman, driver or messenger who falls ill while on duty or on leave away from his home or station, or for the burial or cremation of his body when he dies in similar circumstances.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
46	Madras Fire Services charges—*cont.*	
	(F) Water-supply and scavenging charges.	The concessions to head constables and constables referred in item 45 (i) will *mutatis mutandis* apply to leading firemen, firemen, drivers and messengers.
		Commissioner of Police, Fire Service Branch, may incur expenditure on watermen or water charges after making sure that the expenditure is absolutely necessary.
		Commissioner of Police, Fire Service Branch, may incur expenditure on scavenging charges up to Rs. 15 per month.
	(G) Charges on account of First-Aid Certificates and First-Aid Badges granted to the Fire Service personnel by the St. John Ambulance Association.	Government will bear the actual cost, not exceeding Rs. 1–25 nP. in each case in respect of each item.
	(H) Charges on account of tuition fee or training the Fire Service Personnel in First aid by the St. John Ambulance Association.	The Inspector-General of Police (Fire Service) may sanction the payment to the St. John Ambulance Association of the incidental expenses for the training of Fire Service Personnel in the Association at the rate charged by it from time to time.
	(I) Charges for training sub-officers and Fireman recruits in swimming and under-water rescue work in the course of their initial training at the Madras Fire Service. State Training School, Madras.	The Inspector-General of Police (Fire Service Branch) may sanction the payment to the swimming pool authorities of the hire charges for the use of the pool for training purposes at Rs. 0-37 nP. per head per day.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
47	**Portraits for public buildings.**	The purchase of any portrait requires the previous sanction of the Government.
48	**Printing and binding.**	Printing and binding work should ordinarily be entrusted only to the Government Press, but may be given to private presses in exceptional circumstances subject to the conditions specified in the Madras Printing Manual. The Director of Medical Services may incur expenditure on printing periodical bulletins locally after inviting competitive tenders from six reputable printers and after approval of the rates of printing by the Controller of Stationery and Printing, Madras. Registration records may be bound and repaired in the offices concerned subject to the conditions specified in the Madras Printing Manual. The binders when deputed for the above work may be paid travelling allowance and batta at the following rates :— (i) Railway Journey—Single fare of the lowest class for the binder. (ii) Railway freight for the carriage of tools and materials—Actual expenses subject to the production of each receipt. (iii) Mileage for the conveyance of Samans by road—Actual expenses subject to a maximum of six annas a mile in the ordinary areas and nine annas a mile in the special tracts. (iv) Batta for days halted—Rs. 1-25 per day.
49	**Radio sets and materials.**	*See* items 4 and 27.
50	**Raw materials.**	(*a*) The Inspector-General of Prisons or the Chief Inspector of Approved Schools and Vigilance Service,

as the case may be, may sanction a free allowance as noted below for the purchase of raw materials for instructional purposes in Borstal and Approved Schools :—

Nature of instruction.	Limit of free allowance.
Blacksmithy. Carpentry. Masonry. Metal work. Tailoring. Weaving. Mat weaving in the Senior Approved School, Chingleput.	Rs. 60 a year for each class *plus* a further Rs. 3 for each pupil in excess of 20 when the number of pupils in a class exceeds 20.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
50	**Raw materials**—*cont.*	
	Binding (in the Borstal School, Palayamcottai, and the Junior Approved School, Thanjavur).	Rs. 25 a year for each school.

(*b*) The Chief Inspector of Approved Schools and Vigilance Service may sanction expenditure on the purchase of equipment and raw materials for the industrial sections in the Stri Sadana Special School, subject to the limits shown hereunder :—

Name of industry.	Annual limit of expenditure. RS.
Spinning ..	2,000
Weaving	1,000
Tailoring (inclusive of needle work, embroidery, etc.).	500
Laundry ...	250

The Chief Inspector of Approved Schools and Vigilance Service may also sanction an amount of Rs. 5,000 per annum towards the purchase of raw materials and equipment required for the tag-making industry in the Vigilance Home and Stri Sadana.

The Chief Inspector of Approved Schools and Vigilance Service may also sanction expenditure on the purchase of equipment and raw materials for the industrial sections of the Government Protective Home, Tiruchirappalli, subject to the limits shown hereunder ;—

	Annual limit of expenditure. RS.
Tailoring Section	250
Spinning Section	500

51	**Registration department charges—Remuneration to women for visiting gosha women.**	Rs. 1-50 nP. for each visit in Madras City, and Re. 1 elsewhere, may be paid to Women who are engaged to visit gosha women for the purpose of the Registration department.

No. 5| APPENDICES

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

I. General principles.

52 **Renting of private lands and buildings.** The authorities mentioned in rules II, III and IV below may, as indicated therein, rent private lands and buildings for office, residential or other public purposes subject to the following general principles :—

(*a*) No private building or building belonging to another Government may be rented if any suitable building belonging to the Government is available for the purpose for which a building is required. (*See* also instruction 7 under Treasury Rule 16.)

(*b*) Subject to the limits prescribed in regard to renting of buildings for purposes other than office accommodation—

(i) Heads of Departments are permitted to lease buildings on a rent exceeding Rs. 100 per mensem but not exceeding Rs. 200 per mensem up to a period of 3 years only.

(ii) Heads of Departments are permitted to lease buildings on a rent not exceeding Rs. 100 per mensem without any limit of time.

(iii) Authorities subordin te to Heads of Departments may rent buildings to the extent of their powers only upto a period of 3 ye. rs.

Exception 1.—To provide accommodation for Office and for Police Officers; the Deputy Inspectors-General of Police may take private buildings on lease for periods not exceeding five years at a time and up to Rs 100 per mensem, subject to the condition that in the case of Police Officers not entitled to rent-free quarters, the payment of rent in excess of 10 per cent of pay is not involved.

Exception 2.—To provide accommodation for the subordinate Police Officers of the Madras City Police, the Commissioner of Police may take private buildings on lease for periods not exceeding five years at a time, subject to the condition that the tenancy is terminable at any time on giving three calendar months' previous notice in writing. He may not pay rents in excess of the rates prescribed by the Government.

(*c*) When a private building is rented, it should be rented on the condition that the rent will be paid in arrear on the first working day after each month's occupation, and the rent should invariably be paid accordingly.

(*d*) Insurance against fire of private buildings rented by the Government is left to the option of the owner. If he insures the building, he should pay the premia out of the rent. The lease deed for any such building should make it clear that the Government are not liable for damage caused by fire.

(*e*) Certificates regarding non-availability of Government buildings and reasonableness of rent should be obtained from the Executive Engineer (Public Works Department) concerned annually.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

52 Renting of private lands and buildings—*cont.*

I. General Principles—cont.

(*f*) In every case where a private building is taken on lease, a condition shall be embodied in the lease deed reserving to Government the right to terminate the tenancy at one month's notice.

II. Office Accommodation.

(*a*) The following list shows the powers delegated to authorities subordinate to the Government to sanction office rents :—

Authority.	Extent of powers.
Chief Conservator of Forests. Director of Industries and Commerce	Rs. 500 p.m. each case.
Board of Revenue (all Branches).	Rs. 400 p.m. in each case. This delegation applies only to the renting of buildings in the Madras City and the District Headquarters.
Transport Commissioner.	Rs. 300 p.m. in each case. This delegation applies only to the renting of buildings in the Madras City and the District Headquarters.
All other Heads of Departments.	Rs. 200 p.m. in each case.

NOTE.—No private building on a monthly rent of above Rs. 100 p.m. should be taken on lease for more than a year at a time.

(*b*) In a case where the rent for a building exceeds the limit prescribed in sub-rule (a) above, the Head of the Department concerned shall obtain the sanction of the Government for the payment of the rent. He may, however, sanction the payment of the rent for the subsequent years after satisfying himself that the necessary prescribed conditions are fulfilled. The sanction of the Government should be obtained for any enhancement of the rent originally sanctioned by the Government.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

II. Office Accommodation—cont.

52 **Renting of private lands and buildings**—*cont.*

(c) When a portion of a building rented for office accommodation is used as a residence, the renting or leasing of the building and the allocation of rent between the residential and non-residential portions shall be governed by the following conditions :—

(i) When a private building is taken up, its suitability so far as accommodation and rent are concerned for the location of the office and occupation by the officer should first be considered.

(ii) Occupation of a portion of the building as residence should not be detrimental to the conduct of the office in the remaining portion.

(iii) It should not endanger the preservation of records.

(iv) Having taken the building, it should be suitably allocated to the office and residence and rent for the two portions divided on plinth area basis as fixed by the Public Works Department.

(v) Once the allocation is made, the officer concerned should be made liable to pay the full rent for the residential portion from the date it is occupied by him till the date he vacates it, irrespective of his pay and he should not be allowed to change the allocation unless there is an expansion or contraction of the office.

(vi) When an officer to whom a portion of the building is allotted as residence is transferred out of the station and the portion of the buildings becomes vacant, it should be allotted to his successor.

(vii) If there is no officer occupying the post for which the portion is allotted and if it cannot be assigned to any other officer or office during such period, the portion of the building in question should be immediately released to the owner if the latter is agreeable to such a course.

(viii) If the residential portion of the building is occupied by the family of an officer, even after his transfer from the Station or if the officer stores his personal effects in the portion even after his transfer, he is liable to pay the full rent for the portion of the building till it is completely vacated by him.

NOTE.—**All Heads of Departments have been authorized to permit, where it is absolutely necessary, the gazetted and non-gazetted officers under them to occupy as residence a portion of the building** ***already taken solely for office accommodation***, **if they are not able to find suitable accommodation elsewhere, subject to the conditions that such occupation is temporary and does not exceed six months and that the terms of lease with the owner should be such as to allow the use of the building for any purpose and not solely for office purposes. Such occupation of a portion of the building shall in addition be subject generally to conditions (ii), (iii), (iv), (v) and (viii) prescribed for the taking for a building for both office and residential purposes.**

If for any reason occupation of a portion of the building as residence exceeds six months the entire building should be deemed to have been taken even at the first instance for location, of both office and residence and it should be seen that the conditions prescribed therefor are satisfied.

Serial number of item.	Description of the Expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

III. Residential Accommodation.

52 **Renting of private lands and buildings**—*cont.*

The authorities mentioned below may rent houses to be used by Government servants for residential purposes subject to the following general conditions :—

(i) The scales of rent laid down are only the maximum in each case, and every endeavour should be made to provide suitable accommodation at cheaper rates.

(ii) The rent fixed should on no account be disbursed to the landlord by the tenant. No private negotiations between them may be recognized.

(iii) When a building rented by the Government has to be vacated suddenly owing to the death or transfer of the Government servant occupying it, and it is not practicable to accommodate his successor in it or to give notice of termination of the lease, at once, the payment of rent may be sanctioned for a period of vacancy not covered by the notice of termination of the lease, subject to a maximum of thirty days.

Exception 1.—The Commissioner of Police, Madras may rent private buildings to provide accommodation for Police officers upto double the rates prescribed by the Government, provided that the Accommodation Controller in the Madras City certifies that no suitable building is available within the limit of rent prescribed by the Government. Orders of the Government should be obtained in cases where the above maximum limit is exceeded.

Exception 2.—(*a*) Warders in jails and, sub-jails petty officers in Borstal schools and chief guards, guards and gatemen in approved Schools who are not provided with rent free quarters may be permitted to rent private buildings at rates higher than those prescribed by the Government, provided that the Collector of the district in which the building to be rented is located certifies that no suitable building is available within the limit of rent prescribed by the Government. In such cases the rent for the private buildings engaged will be paid direct to the warders and petty officers concerned.

(*b*) In cases where a warder, petty officer, chief guard, guard or gatemen resides in his own house, a house-rent allowance may be paid direct to him subject to the following conditions :—

(i) The amount payable will be the rental value of the house fixed by the local body concerned or the cost of renting a house in that locality for the Government servant, or the maximum rate at which a house could be rented for him in that locality according to the table below, whichever is less.

(ii) The house should be approved by the Superintendent of the Jail or the Headmaster of the School concerned.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)

III. Residential Accommodation—cont.

52	Renting of private lands and buildings—*cont.*	(iii) No house-rent allowance will be paid if the Government servant prefers to live in his own house when Government quarters are available or if a house has already been rented by the department for his quarters and cannot be given up without loss to the Government.

Exception 3.—Sub-Jail Jailors (Grade I) and Assistant Jailors and Sub-Jail Jailors (Grade II) may be allowed house-rent allowance in lieu of rent-free quarters at the following rates :—

		RS.
1	Sub-Jail Jailors (Grade I) and Assistant Jailors	15
2	Sub-Jail Jailors (Grade II) or the actual Rent Paid by them, whichever is less.	12

The Inspector-General of Prisons may sanction house-rent allowance up to a maximum of twice the above rates to the officers mentioned above, if suitable houses are not available on similar rents.

List of authorities empowered to rent houses for use as residences by Government servants.

Authority. (1)	Class to which the Government servant for whom a residence is to be provided belongs. (2)	Maximum monthly rent. (3)
A. Police Department.		RS
Commissioner of Police, Madras.	Sergeants, Special Branch (Railways and C.I.D.).	40

NOTE.—Only towns declared by the Government to be "expensive towns" may be treated as "expensive towns" for the purposes of this list.

B. Other Departments.

According to the orders of the Government issued in each individual case.

IV. Accommodation for other public purposes.

The authorities mentioned below may sanction the payment of rent for lands and buildings leased by the Government for public purposes other than the provision of office or residential accommodation :—

Authority. (1)	Purpose for which required. (2)	Maximum rent. (3)
(1) All Heads of departments (see Appendix 1) other than the Director of Public Instruction, the Commissioner of Labour and the Director of Animal Husbandry.	....	Rs. 144 a year in each case.
(2) Director of Public Instruction.	Government educational institutions. Other cases.	Rs. 200 a month for each institution. Rs. 100 a month in each case.
(3) Director of Harijan Welfare.	Accommodation for Harijan Welfare Department schools and hostels in Madras City.	Rs. 50 a month for each school or hostel.
(4) Director of Animal Husbandry.	Veterinary Institutions with or without residential accommodation.	Rs. 100 a month for each institution.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
53	School expenses—	
	(A) Government Girls' Schools.	The Director of Public Instruction may sanction the purchase of carpets, duries or jamkalams for the use of classes in Indian Music.
	(B) Harijan Welfare Department Schools.	1. The Director of Harijan Welfare in respect of Madras City is authorized to incur expenditure subject to the following limits, on uniform, travelling allowance, etc., for Boy Scouts and Girl Guides belonging to communities other than Kallar community eligible for help by the Harijan Welfare Department reading in the schools under the control of the Harijan Welfare Department.

(i) (*a*) Uniform, etc., for an individual. — Ranging from Rs. 4 to Rs. 20 for each uniform as detailed below :—

		RS.
Cub	..	60
Scout	..	7
Rover	..	20
Blue Bird	..	4
Girl Guide	..	7

(*b*) General expenditure for each troup. — Ranging from Rs. 10 to Rs. 135 a year as detailed below :—

	RS.
Cub	61
Scout	135
Rover	84
Blue Bird	10
Girl Guide	20

(ii) Registration fees, subscription for scout journals, etc. — Rs. 5 a year for each troup.

(iii) Renewal of uniform. — Three years to be fixed as the period of wear.

(iv) Travelling allowance. — (*a*) Single third-class fare for journeys by railway.

(*b*) A daily allowance of twenty-five naye paise for each individual.

(*c*) Mileage at one anna per mile for each individual for road journeys when railway communication is not available.

The daily allowance and mileage will be increased in the usual proportion for journeys in any of the special tracts mentioned in Annexure V to the Madras Travelling Allowance Rules.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
53	School expenses—*cont.* (B) Harijan Welfare Department Schools—*cont.*	2. The Director of Harijan Welfare may also incur expenditure as described in items (i) to (iii) above, subject to the limits stated there on uniform, etc., for Boy Scouts and Girl Guides of the Koravar community in connexion with the reclamation of Koravars in Salem district. [*See* also item 5.] The limits of expenditure laid down for supply of uniforms, etc., to Boy Scouts and Girl Guides in the Kallar and Koravar Reclamation Areas will also apply in respect of similar expenditure in the Criminal Tribes Settlements.
54	Scouting charges.	*See* items 5, 26 (*B*) and 53 (*B*).
55	Service postage and telegram charges.	The following instructions supplement those contained in Article 119:— 1. (*a*) No charges should be entered in any contingent bill for any postage stamps other than service postage stamps, except when they are required for letters or other articles to be sent to foreign countries, i.e., countries outside the British Empire. (*b*) Whenever the cost of establishment is divided between two heads, the charge for service postage stamps should be divided in the same proportion. 2. (*a*) Government servants should not send communications of any kind regarding their leave, pay, transfer, leave salary, fund subscriptions and other analogous matters at the expense of the State, as such communications are private and not official. (*b*) Unless the Government have ordered in any particular case or cases, all letters sent by Government servants in their official capacity in reply to communications of any kind received from private individuals or associations should be despatched " Service paid." Certified copies of documents and unused copy stamp papers in cases (i) where the number of copy stamp papers supplied by applicants is in excess of requirements, (ii) where an insufficient number of stamps is filed, but the parties fail to supply the additional number of stamps within a given period and (iii) where stamps are filed for copies of records which are not available in the office, should be sent to the parties concerned in envelopes superscribed " Certified copies—service unpaid " or " Copy stamp papers—service unpaid " or " Certified copies and copy stamp papers—service unpaid". NOTE.—Sheets of copy stamp papers received from an applicant remaining unused as a result of the document having been type or copied too closely should not be returned to the party but should be sent to the nearest treasury.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
55	Service postage and telegram charges—*cont.*	In the event of any envelope being returned undelivered, the head of the office concerned should pay the postage from his office contingencies. The cover and its contents should then be retained for two weeks so that, if the addressee appears and applies for the copies in person, they may be handed over to him after recovering the cost of the postage paid from contingencies. If he does not so appear, the certified copies should be destroyed and a note of such destruction made in the remarks column of the copy application register against the item concerned. The unused copy stamp papers, if any, should then be sent to the local or nearest sub-treasury to be added to its stock.

3. Service postage stamps and post cards may be used for despatching letters written by convicts and also letters written by indigent patients in the three Mental Hospitals in the State.

4. Bearing postage paid in cash should be separately noted in contingent bills.

5. (i) Government telegrams transmitted over the lines of certain cable companies are charged for at half the rates for private telegrams. Foreign telegrams despatched from India by Government Departments or public officials in the interests of private persons are not entitled to this concession, and are chargeable at full rates. The person in whose interest the telegram is despatched should be required to pay the cost of the message before it is despatched. If the cost of the telegrams is not recovered in advance, it may be met from the permanent advance of the department or public official sending the telegram but the telegram should still be classed as private and the head of the office will be responsible for the cost, which will in no case be defrayed by the Government.

(ii) If any telegram sent by a Government department or a public official in India to the India Office or the High Commissioner for India, London, or *vice versa,* in the interests of a private person (including a Government servant in his private capacity) is inadvertently classed as "State" and so paid for at the reduced rate, the difference between the cost of the telegram at the reduced rate and the full tariff rate should be paid to the local Telegraph Administration by the authority that sent the telegram, irrespective of the country in which the charges are eventually recovered from the person concerned. If such a telegram was sent from India, the authority that sent it should send the amount to the Accounts Officer, Telegraph Check Office, Calcutta, either in cash or by cheque with a copy or detailed particulars of the telegram concerned. When the amount is sent by money order, the money order commission should not be deducted from the amount due to be remitted to the Telegraph Check Office, but should be recovered from the person concerned.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
55	Service postage and telegram charges—*cont.*	If the recovery from the person concerned in a case of this kind is made in full or in part in the country of destination (i.e., the country to *which* the telegram was sent), credit for the amount so recovered should be passed on to the authority that sent the telegram.

(iii) The rates of charge for inland telegrams are the same for both "State" and "private" telegrams. The charges for inland telegrams sent by Government department or public officials in the interests of private persons should also be recovered from the private persons concerned, wherever possible, and credited to the Government.

6. *Payment for telegram charges.*—(*a*) Only service postage stamps should be used to pay for telegrams despatched on the public service, whether sent from Government or Railway Telegraph Offices, except in the case of telegrams sent from railway stations on the Bengal-Dooars Railway, for which payment should be made in cash. But *see* also clause (*d*) below.

NOTE.—Telegraph officers are required to show in each receipt for a State telegram the amount paid for it in service stamps, and also to write prominently in the receipt the word "State".

If any Government servant is compelled to send a telegram at a time when he is temporarily without service stamps, he should pay for it in cash; the receipt granted to him will then state the value of the telegram, but will not bear on it the word "State". The value of such a telegram may subsequently be recovered from the Government provided that a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable, is attached to the voucher concerned.

(*b*) State telegram should be classed as "Express" or "Ordinary" as the sender thinks proper. Government servants should bear in mind the necessity for keeping expenditure as low as possible, and should observe the following general principles:—

(1) A telegram should not be sent when a letter serve the same purpose equally well.

(2) State telegrams should, as a rule, be classed as "Ordinary".

They should be classed as "Express" only—

(i) in case of great emergency, and

(ii) when the sender knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
55	Service postage and telegram charges—*cont.*	(3) Except when extreme precision is important, State telegrams should be expressed in as few words as possible; mere auxiliary or connective words should be omitted, when it is obvious that the receiver will be able to fill them in for himself without any difficulty.

NOTE 1.—When a telegraphic cypher code has been supplied, the code should be used as far as possible.

NOTE 2.—Books of telegram forms required for official use may be obtained on payment from any principal Government Telegraph Office.

(*c*) If a Government servant asks for repetition of telegram received by him in his official capacity he will not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

(*d*) *Telegrams of high officials.*—It is open to the Governor, the Ministers and the Secretaries to the Governor to use "O.I.G.S." forms for inland State telegrams instead of paying for them in cash or service stamps in the usual way. These forms may be obtained from the Accounts Officer, Telegraph Check Office, Calcutta, in booklets, on payment at the rate of Re. 1–25 nP. per form for ordinary telegrams and Rs. 2–50 nP. per form for express telegrams. Payments in respect of these booklets should be made by postal money order or by cheque drawn on the Reserve Bank of India in favour of the Accounts Officer, Telegraph Check Office, Calcutta, or by Government Draft. Separate "O.I.G.S." forms for use for foreign State telegrams are supplied free to the officials mentioned above. These are accepted by telegraph offices, and the cost of the message is subsequently recovered.

All telegrams issued on the "O.I.G.S." forms should be signed by the officials mentioned above themselves and not by any member of their establishment.

(*e*) *Foreign State telegrams.*—These can be issued only by Government servants whom the Government have from time to time specifically authorized to issue such telegrams.

When a Government servant who is not entitled under the rules to send a foreign State telegram finds it necessary to do so in the interests of the public service, he should send the message through some superior authority who is so entitled. In exceptionally urgent cases, he may send the message himself at his own risk, subject to the sanction of his controlling officer being subsequently obtained. The controlling officer may accord sanction only if he himself had the power to send a message under this rule, and he should refuse sanction unless the expenditure is clearly in the interests of the public service.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
56	Specimens or Samples—	
	(A) Agriculture and Animal Husbandry Departments.	The purchase of specimens from the Imperial Institute by the Agriculture and Animal Husbandry Departments requires the sanction of the Director of Agriculture and the Director of Animal Husbandry respectively.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
56	Specimens or Samples—*cont.*	
	(B) Government Museum.	The Superintendent, Government Museum, may purchase specimens, including coins, for the museum.
	(C) Industries and Commerce Department.	The Director of Industries and Commerce may in our expenditure not exceeding Rs. 25 in each case and Rs. 500 in a year on samples of products of cottage industries for exhibition in the museum maintained in his office. He may also purchase wherever necessary samples and models required for use in each small-scale industrial unit, handicrafts, cottage and village industrial unit, subject to a maximum of Rs. 200 for each unit per year. The Director of Industries and commerce may supply free samples up to the limit of Rs. 500 per annum against specific and genuine trade enquiries of a kind which is likely to result in large orders. He may also issue free samples not exceeding Rs. 25 in value at a time to important persons during their visits to the departmental units, sales emporia and depots. He may also supply free samples, up to the limit of Rs. 300 per annum of the articles produced in the Scientific Glass Apparatus Factory, Guindy to the interested agents, stockists and others as a means of advertisement for the products.
	(D) Fisheries Department.	The Director of Fisheries may incur expenditure not exceeding Rs. 100 in each case and Rs. 1,500 in a year on samples of fish on fishery products, crafts and tackles for the exhibitions in the Museum maintained in his Office.
57	Stores—	
	(A) State Broadcasting.	*See* item 4.
	(B) Madras Fire Services.	Inspector-General of Police (Fire Services). Rs. 100 (for the purchase of expendible stores such as grease, mobile oil, petrol, kerosene oil and the like for each unit, i.e., a tender trailer, mobile tank unit, hose-laying truck, etc.).

Serial number of item.	Description of the expenditure,	Special rules, restrictions, etc,
(1)	(2)	(3)
57	Stores—*cont.*	
	(C) Agricultural Department.	Director of Agriculture. May sanction the purchase of gunnies or ploythene bags of different sizes for stock in the agricultural depots for packing pesticides and fungicides up to Rs. 10,000 per quarter in respect of each head of office.
	(D) Cinchona Department.	The Director, Cinchona Department, may incur expenditure on the purchase of various items of stores, oils and chemicals, tools, laboratory equipments, cinchona bark, etc., required for use in the Departmental plantations and factories subject to the following monetary limits :— (i) Oils, chemicals and Cinchona bark purchased for the factories. — Rs. 20,000 in each case on each occasion. (ii) Other items for factories and all stores, etc., for the plantations. — Rs. 10,000 in each case on each occasion.
	(E) Women's Welfare	The Director, Women's Welfare, may purchase stores up to Rs. 100. The limit fixed applies to the cost of an articles of the same kind purhased (or condemned) at any one time, whether they relate to one office or to more than one.
	(F) Madras State Transport Department.	The Director, Madras State Transport Department, may incur expenditure on the purchase of spare parts, tools, etc. (excluding fuel) subject to the condition that the total value of stores in stock in the entire organization does not exceed the upper limit that may be fixed by Government from timeto time. The Director, Madras State Transport, may also incur expenditure on the purchase of tools and plants up to a limit of Rs. 50,000 at any one time within the budget provision made every year. The Director, Madras State Transport Department, may incur expenditure on the purchase of diesel oil, petrol oil and other lubricants without any limit at the rate of contract price.
	(G) Co-operative Department.	The Registrar of Co-operative Societies may incur expenditure on the purchase of instruments and equipments required for the use of the technical staff working in the Co-operative Department up to a limit of Rs. 100 at any one time.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
58	Telephone charges.	(1) No new telephone connexion may be sanctioned except with the previous approval of the Government.

(2) Heads of offices may incur expenditure without any monetary limit in each case in Madras City and Rs. 35 in the mufassal for shifting telephones from one place to another. The Chief Engineer, Public Works Department (General), may incur expenditure up to a limit of Rs. 50 in each case in the Madras City and in the mufassal for shifting telephones from one place to another. The limit for other petty charges is Rs. 30 in each case.

(3) The number and date of the Government Order sanctioning the expenditure on a new connexion should be quoted on the bill on which the charges for it are claimed.

(4) Subscribers are responsible for meeting in full bills for all trunk calls made for their telephone connexions irrespective of the person who made the call. All Government subscribers should accept in full the bills prepared against them by the Telephone Accounts Office concerned, even if some of the items pertain to the private business of the official concerned. The department concerned should make its own arrangements for recovery from its officials of the value of the private calls made and for accounting for such items in its own office accounts. Recovery thus made should be taken in reduction of expenditure and not credited as revenue receipts.

In order to check up the trunk call bills presented by the Posts and Telegraphs Department, a Trunk Call Register in the following form should be maintained by all the offices and officers who have been provided with telephones either at offices or in their residences :—

Register of trunk calls made from

Phone No...........(Town).

Date and time of Trunk calls.	Nature of trunk call (ordinary, urgent or immediate) whether particular person call.	Whether concessional rate applies and if so, what.	Trunk calls booked by.	Trunk call to whom, at what station and Number.	Purpose of call.
(1)	(2)	(3)	(4)	(5)	(6)

Certificates to the effect that the charges on account of trunk calls included in the bills have been verified with the entries for the period in this register and the charges found to be correct should be furnished in the bills presented for trunk telephone calls made by the various departmental offices. A corresponding entry showing the number and date of the bill in which the trunk call charges have been drawn should also be noted in this register.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

58 **Telephone charges**—*cont.*

(5) The following procedure should be followed for the recovery of call charges from the officers entitled to residential telephones :—

A flat rate of 5 nP. per every call in excess of the 150 free calls per quarter of the year (i.e., 50 free calls per month) allowed by the Posts and Telegraphs Department should be recovered from the pay of the officers concerned in the following manner in the Madras City. The Collectors of Madras and Chingleput are exempted from the operation of the orders regarding the recovery of dues in respect of the telephones at their respective residences. No charges will be recovered from the officers in mufassal towns.

The Police and the Fire Service Officers are, however, exempted from payment of any call charges. The countersigning officer who accepts the telephone bills of officers having residential connections should intimate to the officers concerned the amounts which they have to pay to the Government for the excess calls and which have to be deducted from their pay bills, and necessary intimation (with full details of the number of calls, etc.), should be sent to the Accountant-General, whenever the amount to be recovered from the officers for one or more months exceeds Rs. 2. Petty amounts less than Rs. 2 each advised to the officers may be accumulated up to Rs. 2 for deduction from the pay bills. Amounts which do not accumulate to Rs. 2 in a half-year should, however, be intimated to the Accountant-General every half-year and also whenever an officer is transferred out of Madras City. The amounts so advised will be kept under objection in the books of the Accountant-General till they are recovered from the officers concerned.

(6) In cases where an officer appointed to act in a short leave vacancy becomes entitled in the period during which he acts, to a residential telephone at Government expense and where an officer on short leave who is ordinarily entitled to a telephone at Government expense is required to pay for the telephone himself while on leave or to surrender the connection, the following procedure shall be adopted :—

I. If the officer who becomes temporarily disentitled for a period not exceeding two months wishes to retain the telephone for his own use, the Government will continue to pay to the telephone department—

(*a*) the monthly rent at the concessional rate, and

(*b*) the call charges at concessional rates, but will recover from the officer both the charges (*a*) and (*b*) at full ordinary rates.

If the period for which he continues to be disentitled is more than two months, the telephone connection should be surrendered.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
58	Telephone charges—*cont.*	II. When an officer who already has a private telephone becomes an 'entitled' officer for a short period not exceeding two months, the officer will continue to pay the telephone authorities as a private subscriber— (*a*) the monthly rent at ordinary rate, and (*b*) the call charges at ordinary rate, but he will be reimbursed by Government both the charges (*a*) and (*b*) less half the cost of the calls in excess of 60 calls per mensem. III. Where the officer who becomes temporarily 'entitled' has no private telephone and a special connexion has to be installed the Government will pay the usual rates on his behalf while the permanent officer will have the choice of having his residential telephone insulated or paying Government rent and call charges at ordinary rates.
59	Tents and camp furniture.	I. The initial supply of tents requires the sanction of the Government. Once the supply is sanctioned, the head of the department concerned may sanction each individual purchase. *Exception* 1.—The Board of Revenue may sanction the supply of tents to officers of the Excise Department. *Exception* 2.—The Chief Engineer concerned may sanction the supply (and disposal) of tents in the Public Works and Highways and Rural Works Departments. II. *Cost of carriage of tents.*—The cost of transport of tents in whole or in part is debitable to the Government only when they are carried on tour beyond a distance of five miles, and no amount may be debited to the Government in excess of the amount admissible on account of transport by the shortest route. When a Government servant carries tents on tour for use by his office subordinates, they may be carried at Government expense. In other cases, the cost of their carriage may be recovered as follows :— When tents are carried by road or canal the actual cost of their transport, subject to a maximum rate per mile for the distance travelled at half the mileage rate sanctioned in Annexure I of the Madras Travelling Allowance Rules, may be debited to the Government. A Government servant mentioned in the *Annexure* to this Appendix may, when he claims actual expenses for railway journey, recover the actual cost of transporting camp equipment and tents up to the maximum amount of each shown against him in the Annexure. *Exception* 1.—When a Government servant is in receipt of a fixed travelling allowance and carries tents on tour for his personal use, only half the expense of the carriage of tents may be debited to the Government.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

59 Tents and camp furniture—*cont.*

Exception 2.—Non-gazetted subordinates of all departments who have been supplied with Government tents may transport them at the expense of the Government when travelling in the Scheduled Areas, whether they are used for office or for private purposes.

Exception 3.—Claims for actual expenses incurred by officers of the Excise Department in transporting tents may be admitted up to the limit of half the mileage or to 3 annas a mile, whichever is greater.

Exception 4.—The Staff of the State Geological Branch in Grade I to VIII of the Industries and Commerce Department may be allowed to transport their tents and camp equipments and claim the actual cost of transport.

III. *Repairs.*—Charges for the repair of tents may be incurred under the sanction of the head of the department.

60 Translation charges. Sessions Judges may incur charges on this account at the rates laid down by the Government—*See* rule 350 (15) of the Criminal Rules of Practice, 1931. The details of calculation should be given in the bill, and for the information of the Accountant-General, the drawing officer should attach to the bill on which the expenditure is recouped, a certificate that the expenditure is in accordance with the scales prescribed in the rules, which should be quoted. All other charges under this head require the previous sanction of the Government.

61 Weights and measures. 1. *Purchases.*—The Board of Revenue may sanction the departmental purchase of standard weights and measures for sale to the public.

2. *Stamping weights and measures.*—Contingent charges in connexion with stamping weights and measures may be incurred without special sanction, but the charges should not exceed the fees received on this account in the year. Any surplus remaining after paying all the charges for a year should be credited absolutely to the Government and should not be utilized for the next year's expenditure—*See* also B.S.O. No. 204 (3).

3. *Distribution of bonus to stamping establishments in the mufassal.*—Twenty-five per cent of the profits, if any, earned in a district by each party in a year should be given as a bonus to that party for distribution among its members. A party working in two districts should keep separate accounts of its transactions in each district and should be allowed bonus on the basis of the profits earned in each such district. The calculation of the profits for the purpose of fixing the bonus should be based on the liabilities of the year on account of establishment charges and not the actual cost. The district officers should be held responsible for the correctness of the amount claimed.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
		The Board of Revenue may sanction the payment of the bonus in accordance with the above principles provided that no amount in excess of Rs. 250 is due to any one person.
62	Purchase of tools and replacing parts and miscellaneous expenditure for the maintenance and repairs in connection with Radio Stations in the City Police Radio Net work.	The Commissioner of Police, Madras may sanction expenditure up to Rs. 500 in each case.
63	Employee's State Insurance Scheme—Employer's Special Contribution.	The Controller of Stationery and Printing, Madras may incur expenditure upto Rs. 1,600 in a year towards the payment of Employer's Special Contribution in respect of Government Branch Press, Pudukkottai payable at the Pay and Accounts Office, Madras.

ANNEXURE.

Maximum weight of Government tents and camp equipment which Government servants may transport at the expense of the Government on their tours.

[*See* Rule II against item 59.]

Departments and officers.	Maximum weight of camp equipment.	
	Tents (including poles, pegs, mallets, durries, sallitas, chicks, etc.) and camp furniture.	Camp furniture when tents are not carried.
(1)	(2)	(3)
	MAUNDS (82 2/7 LB.).	MAUNDS (82 2/7 LB.).
Land Revenue—		
Commissioner of Land Revenue	60	10
Commissioner of Land Revenue and Irrigation	60	10
Collectors	45	10
Sub-Collectors in charge of divisions	25	5
Sub-Collectors not in charge of divisions and Assistant Collectors	20	5
Deputy Collectors	20	5
Tahsildars		
Deputy Tahsildars		3
Inspecting Tahsildars		
Tahsildars and Deputy Tahsildars when enquiring into magisterial cases in camp.		5
Survey—		
Assistant Directors of Survey in charge of Survey Parties.	25	5
Additional Officers of Survey Parties	25	..
Inspectors of Survey and Land Records (Sub-Assistants).	8	..
Sub-Assistant Directors of Survey and Head Surveys ..	..	3

Departments and officers.	Maximum weight of camp equipment. Tents (including poles, pegs, mallets, durries, sallitas, chicks, etc.) and camp furniture.	Maximum weight of camp equipment. Camp furniture when tents are not carried.
(1)	(2) MAUNDS ($82\frac{2}{7}$ LB.).	(3) MAUNDS ($82\frac{2}{7}$ LB.).
Excise—		
Commissioner of Excise and Separate Revenue	60	10
Assistant Commissioner for Distilleries	25	5
Inspectors of Excise in charge of circles	20	5
Assistant Inspectors in charge of sub-circles	20	5
Deputy Commissioners	..	5
Assistant Commissioners, except Assistant Commissioners Distilleries.	..	5
Assistant Inspectors other than those incharge of sub-circles.		5
Forest—		
Chief Conservator of Forests	50	10
Conservators of Forests	35	5
Deputy Conservators, District Forest Officers, Forest Engineer and Working Plans Officers.	25	5
Assistant Conservators and Extra Assistant Conservators not in charge of divisions and Assistant Working Plans Officer.	15	5
Forest Sylviculturist	..	5
Registration—Inspector-General of Registration	..	5
Other Taxes and Duties—		
Commercial Tax Officers		5
Police—		
Inspector-General of Police	37	7½
Deputy Inspector-General	25	5
District Superintendents	25	5
Assistant Superintendents	21½	5
Deputy Superintendents	21½	5
Education—		
Director of Public Instruction		..
District Educational Officers and Inspectresses of Schools.		5
Medical—Director of Medical Services		5
Public Health—		5
Director of Public Health		5
Assistant Director of Public Health		5
Sanitary Engineering—		
Sanitary Engineer		5
Deputy Sanitary Engineers		5
Agriculture—		
Director of Agriculture		5
Other gazetted Government servants in the Agricultural department.		5
Animal Husbandry—Director of Animal Husbandry		5
Co-operative—Registrar of Co-operative Societies		5
Industries and Commerce—		
Director of Industries and Commerce		5
Fisheries—		
Assistant Director of Fisheries, Inland		5
Public Works and Highways and Rural Works—		
Chief Engineer (General), (P.W.D.)	..	7½
Chief Engineer for Irrigation	..	7½
Chief Engineer, Highways and Rural Works	..	7½
Superintending Engineers	..	5
Executive Engineers	20	5
Subdivisional Officers (Assistant Engineers)	18	5
Sectional Officers	8	3
General Superintendent, Public Works Workshops and Stores.	..	5
Harijan Welfare—District Harijan Welfare Officers	..	3

APPENDIX 6.

(*See* Chapter VI, Article 99).

SPECIAL RULES, RESTRICTIONS, ETC. REGARDING TEMPORARY ADVANCES FOR SPECIFIC PURPOSES.

Serial number.	*Authority to which powers have been delegated.*	*Extent of delegation.*
	(2)	(3)
1	Controller of Stationery and Printing.	May draw a temporary advance of Rs. 500 at a time for the purchase of Maida flour for use in the Government Press, Madras on cash payment.
2	Director of Information and Publicity.	May draw a temporary advance upto a maximum of Rs. 500 at a time for the purchase of photographic materials and to meet expenses in connection with the functions organized by the Information and Publicity Department subject to budget provision.
3	Director of Technical Education.	May draw advances to make advance payments to the dealers against supply of controlled articles to the Institutions under his control subject to a maximum of Rs. 500 at a time per institution as and when such advance payments are demanded by suppliers.
4	Registrar of High Court.	May draw an advance upto a maximum of Rs. 500 as and when required to meet the expenditure on account of "refund of excess batta amount collected from parties by way of stamps and credited to Government as revenue". He may also draw an advance upto a maximum of Rs. 500 under each of the heads (i) allowances to jurors and (ii)batta to witnesses, as and when required to defray the allowances to jurors and batta to witnesses attending the High Court Sessions.

APPENDIX 7.

[*See* Chapter VI, Article 102].

LIST OF ITEMS OF CONTINGENT EXPENDITURE REQUIRING COUNTERSIGNATURE AFTER PAYMENT.

Serial number.	Head of account.	Items of expenditure.	Countersigning authority.
(1)	(2)	(3)	(4)
1	10. State Excise Duties ..	Petty construction and repairs.	Board of Revenue.
2	19. General Administration —Local Fund Audit Establishment.	All charges incurred by District Inspectors.	Examiner, Local Fund Accounts.
3	32. Jails and Convict Settlements.	(1) Dietary charges .. .. (2) Medical and sanitary .. (3) Clothing and bedding .. (4) Transport of prisoners .. (5) Livestock, tools and plant. (6) Other charges .. .. (7) Rents .. .. .. (8) Stationery	Inspector-General of Prisons in respect of State, Central and District Jails, Special Jails, Borstal School and Special Sub-jails and Chief Inspector of Approved Schools and vigilance Service in respect of Government Approved Schools.
		(9) All charges incurred by the chief Probation Superintendent.	Inspector-General of prisons.

Serial number.	Head of account.	Items of expenditure.	Countersigning authority.
(1)	(2)	(3)	(4)
4.	22. Jails and Convict Settlements—Jail Manufactures.	(a) Quinine manufacture. (b) Other manufactures. } All charges.	Inspector-General of Prisons and Chief Inspector of Approved schools and Vigilance Services as the case may be.
4-A	28. Education	Charges incurred by the Principal, Govt. School for the Blind, Poonamallee, on payment of travelling allowance and pocket money for the pupils of the Govt. Schools for défective Children proceeding home during the summer vacation.	Director of Public Instruction.
5	23. Police	Bills for amounts required to meet the Railway freight charges for arms, ammunition and other store articles received from the arsenals and ammunition depots.	Inspector-General of Police.
6	33. Animal Husbandry	To countersign abstract bills drawn by the Deputy Directors.	Director of Animal Husbandry.
7	39. Miscellaneous Departments—e. Miscellaneous—Vigilance Service.	1. Dietary charges. 2. Medical and Sanitary. 3. Clothing and Bedding. 4. Transport of inmates. 5. Equipment and furniture. 6. Other charges. 7. Rents. 8. D.A. to menials. 9. M.A. to menials. 10. Stationery.	Chief Inspector of Approved Schools and Vigilance Service.

APPENDIX 8.

[*See* Chapter VII, Article 125.]

RULES FOR THE SUPPLY OF STATIONERY AND PRINTING STORES FOR THE PUBLIC SERVICE.

N.B.—The term " stationery and printing stores " includes all stationery stores, office appliances, printing stores, plant and machinery, as set forth in the *Annexure.*

RULE 1—*Purchase in India.*

Save as provided in Rule 5, all stationery and printing stores required for use in the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

RULE 2—*Tenders.*

(*a*) Tenders shall be invited in India and, when considered desirable, also abroad unless the value of the order to be placed is less than Rs. 50, or there are sufficient reasons (which shall be recorded) for holding that it is not in the public interest to call for tenders.

(*b*) No tender which is not expressed in terms of rupees or which fails to comply with the condition as to delivery and payment prescribed in Rule 1 shall be accepted.

(*c*) Tenders shall be opened after intimation to the tenderers and in the presence of those tenderers who desire to attend.

RULE 3—*Preferences.*

(*a*) When the conditions regarding quality and price are equal, preference in making purchases will be given in the following order :—

Firstly, to articles produced in India in the form of raw materials, or manufactured in India from raw materials produced in India ;

Secondly, to articles wholly or partially manufactured in India from imported materials ;

Thirdly, to articles of foreign manufacture held in stock in India ; and

Fourthly, to articles manufactured abroad which would have to be specially imported.

(*b*) The Controller of Stationery and Printing, the Superintendent, Government Press, and the Board of Revenue may, when satisfied that such a measure, is justified, allow with the sanction of the Government a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part. The preference so allowed shall not exceed 5 per cent of the price at which articles of similar quality not so produced or manufactured can be obtained.

RULE 4—*Inspections and tests.*

All articles shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed from time to time by the Controller of Stationery and Printing and the Superintendent, Government Press, in respect of stationery and printing stores respectively, shall be required to conform to such specifications and/or to satisfy such tests.

RULE 5—*Purchase of special articles.*

(*a*) When suitable and economical purchases of articles of a special or unusual character required for the public service cannot be made in accordance with the preceding rules, the Controller of Stationery and Printing, the Superintendent, Government Press, and the Board of Revenue may at their discretion obtain such articles through the India Store Department, London.

(b) When the value of a purchase so made exceeds Rs. 2,000 the purchasing officer shall record his reasons for not effecting the purchase in accordance with the preceding rules.

RULE 6—*Inter-departmental purchase.*

Nothing in these rules shall be deemed to prohibit the purchase of articles by one department from another.

RULE 7—*Powers of purchase.*

N.B.—The powers delegated in this rule are subject to the usual condition regarding the existence of budget appropriation and also to the orders in force regarding powers to enter into contracts—*See* Appendix 3.

In the case of all purchases made in India under these rules—

(a) The Controller of Stationery and Printing may exercise full powers subject to the condition that the sanction of the Government should be obtained before any tenders for paper and for typewriters of authorized patterns are accepted.

(b) All stationery stores required for use in Government offices and institutions should be obtained by indent on the Controller of Stationery and Printing, except in the following cases, in which departmental purchase is permitted :—

(i) The authorities specified below are authorized to sanction petty purchases of stationery articles subject to the limits and conditions prescribed :—

Advocate-General ; Board of Revenue (all departments) ; Chief Electrical Inspector to Government ; Chief Engineers ; Commissioner for Government Examinations ; Commissioner, Hindu Religious and Charitable Endowments (Administration) Department ; Commissioner of Labour and Director of Employment; Commissioner of Police ; Director of Agriculture ; Inspector General of Police, (Fire Services) ; Director of Industries and Commerce ; Director of Public Health ; Director of Public Instruction ; Director of Animal Husbandry ; Examiner of Local Fund Accounts ; High Court ; Inspector-General of Prisons ; Chief Inspector of Approved Schools and Vigilance Service ; Inspector-General of Registration ; Inspector of Municipal Councils and Local Boards ; Director of Town Planning ; Registrar of Co-operative Societies ; Secretaries to Government including the Secretary to the Legislature (in respect of their office establishment and offices for which they are heads of departments) Pay and Accounts Officer ; Controller of Stationery and Printing ; Deputy Secretaries to Government in charge of Office Procedure sections of the Departments of the Secretariat ; State Port Officer ; Director of Medical Services ; Transport Commissioner—Director Madras State Transport Department ; Chairman, Madras Sales Tax Appellate Tribunal. Up to a limit of Rs. 50 in each case for the purchase of stationery to which they are entitled under Appendix I to the Stationery Manual, Volume II, Part I, provided that they could not have foreseen the need for the articles when preparing their annual indents for stationery and that the articles are so urgently required that public interests would suffer by the delay involved in indenting on the Stationery Office for them or in getting them supplied by the Stationery Office for want of stock. The officers should consult the Controller of Stationery and Printing before sanctioning the local purchase.

Director of Industries and Commerce—Up to an annual limit of Rs. 100 in cases of emergency irrespective of the question whether the articles are obtained from the Stationery Office or not.

Irrigation-Public Works and Highways Departments.

The Chief Engineer, Public Works Department (General), the Chief Engineer for Irrigation and the Chief Engineer (Highways and Rural works) may purchase articles of Stationery locally up to Rs. 100 in each case of one article or any number of articles including drawing materials at any one time, subject to the condition that they should consult the Controller of Stationery and Printing before resorting to local purchase of the articles, whether they are available in the Stationery stores.

The Chief Conservator of Forests may purchase articles of stationery locally up to a limit of Rs. 150 in each case subject to the condition that he should consult the Controller of Stationery and Printing before resorting to local purchase of the articles whether they are available in the Stationery stores.

NOTE 1.—The term 'in each case' occurring in the rule 7 (*b*) (i) refers to each stationery article subject to the annual price limit fixed in rule 7 (1) of the Madras Stationery Manual, Volume I and not to each occasion on which the purchase is made.

NOTE 2.—The Chief Inspector of Approved Schools and Vigilance Service may purchase locally the articles of stationery required for the use of the pupils in the institutions under his control with the exception of such items as can be obtained from the Controller of Stationery and Printing without monetary limit, but based on the requirements of the institutions according to the actual strength of the pupils that may exist from time to time.

NOTE 3.—The Commissioner for Government Examinations, Madras, is permitted to purchase in the local market oil painting canvas papers for Government Technical Examinations and pay the amount towards their purchase without obtaining special orders of Government each time.

(ii) In the following cases, the stationery articles may be obtained without the intervention of the Controller of Stationery and Printing :—

Chalk and chamois skin for the Government Museum.

Twine required for experimental and research purposes in the Agricultural Department.

Stationery required for Apprentices examinations and (if the cost is met from the fees realized) Village Officers' Special Test examinations.

Stationery required by Collectors of districts for the competitive examinations for clerkships held by the Madras Public Service Commission.

Stationery required by the Secretary, the Madras Public Service Commission, for use at the various competitive examinations conducted by the Commission.

Such stationery required by the Government Press as may be specially prescribed by the Government in this behalf, subject to the financial powers of purchase as for printing stores. *See* clause (*c*) below.

Binding materials required by the Superintendent, Government Press, which are not included in Appendix I to the Stationery Manual.

Venus pencils required for use in the confidential section of the Government Press, Madras.

(c) In regard to printing stores required for the Government Press, and the Madras Survey Department, the Two Man Committee consisting of the Controller of Stationery and Printing and the Superintendent, Government Press for the Government Press, and the Board of Revenue for the Survey Departments, may exercise powers up to a limit of Rs. 500 for purchases made at one time of any one article or any number of articles of the same description either under contract by the invitation of tenders or otherwise.

The Two Man Committee constituted for the Government Press may purchase ropes, mats and other packing materials required for use in the Government Press, Madras, up to a limit of Rs. 1,000 at a time. The committee may also incur expenditure on repairs to the printing machinery in the Government Press, Madras, up to a limit of Rs. 1,000 at a time. The Two Man Committee may also delegate powers to a sub-committee consisting of the officer-in-charge of the stores and the Superintendent, Government Press, to make minor purchases up to a limit of Rs. 50 at a time and also to carry out repairs to the printing machinery up to the same monetary limit at a time.

In the case, however, of sheep-skin required for the Government Press and purchased under contract by the invitation of tenders, the Two Man Committee consisting of the Controller of Stationery and Printing and the Superintendent, Government Press, may exercise full powers.

Kalamazoo leaves for ledgers required by the Director, Madras State Transport Department up to a limit of Rs. 1,500 per annum.

The Two Man Committee may purchase printing ink and Mono Key-board spool paper up to Rs. 1,500 at a time, subject to an annual limit of Rs. 22,000, any anticipated excess over these limits requiring the approval of the Government.

ANNEXURE.

A.—Stationery Stores.

Paper of all kinds, including printing, writing, drawing, blotting, cartridge, duplicating, typewriting, tracing, tissue, lithographic, packing, sectional, ferroprussiate, carbon, oiled, waxed stencil and litho-transfer.

Boards, card, mill, paste, pulp or straw.

Parchment and vellum (imitation or real).

Binding materials, imitation leather, cloth, needles and thread (linen or cotton).

Writing and drawing materials, including pencils, pens, pen-nibs, fountain and stylo pens, reeds, quills, ink, ink-powders, slate pencils, crayons, chalks, erasers (steel or rubber), ink-stands, ink-pots, rulers, paint brushes water-colours, colour boxes, saucers, slabs, ruling paste and tracing cloth (ferro-gallic linen).

Ink, printing (black, red, blue and green) and press blanket.

Envelopes of all descriptions.

Miscellaneous—Books (blank, note, reporters, etc.), pads (writing or blotting), tags, tape, twine, straps, sealing wax, glue, gum, pins, pin cushions, paper fasteners and paper cutters.

Packing cases and other packing materials (for Stationery Office and Printing Presses only).

B.—Office machinery and appliances.

Typewriters and accessories including ribbons.

Duplicators (flat and rotary) and office printing machines.

Calculating machines.

Addressographs, protectographs and similar machines.

Dating machines.

Miscellaneous office requisites, e.g., letter scales, punching and stapling tools, office cutlery.

Card index systems and cabinets.

Loose-leaf ledgers.

Machines, etc., required for testing paper and other stationery stores.

C.—Printing Stores.

Printing machinery of all descriptions including machines for composition, lithography, bindery, embossing, type-casting, etc., and accessories.

Printing furniture including composing frames and cases, galleys, chases, quoins, reglets, leads, rules, etc.

Type and type metal, and metal for conversion into type metal.

Ink, printing (fugitive, bronze blue, sealing wax red, yellow, flake, white, etc.), and lithographic.

Litho stones, plates and other materials.

Ruling machine blanket.

Glue, glucose, glycerine, and other chemicals required for printing.

Leather, buckram, gold leaf, wire thread, paste and numbering machines.

Rubber stamps.

Press blanket, brown holland, art green canvas, guttapercha sheets and palette knives.

Silver sand (for graining plates).

Khaki Drill.

Manila rope.

Mugaline damping thread.

Ajax powder.

Cotton waste.

Roller Composition.

Tinting ink.

APPENDIX 9.

[*See* Chapter III, Article 37 and Chapter VII, Article 146.]

AUDIT OF RECEIPTS AND STORES AND STOCK ACCOUNTS.

I. Regulations made under sub-paragraph (2) *of paragraph* 13 *of the Government of India* (*Audit and Accounts*) *Order*, 1936.

A. Regulations for the conduct of the Audit of Receipts.

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts, due to the Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to the Public Account and any investigation by Audit must be so conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by the Government in consultation with the Accountant-General.*

2. In conducting the audit of receipts of any Government Department, the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection, and proper allocation of revenue, and to see by an adequate detailed check that such regulations and procedure are being observed. In the audit of receipts ordinarily, the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case of a department, which is a receiver of public money, to ascertain what checks are imposed against the commission of irregularities at the various stages of collection and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried out by comparing a sample set of receipt counterfoils with the receipts actually in the hands of the tax-payers or other debtors, the results of such an inspection being made available to Audit.

In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the executive to furnish the necessary information and, in cases of difficulty, it should confer with the administrative authorities concerned as to the best means of obtaining the evidence which it requires.

4. The audit of receipts should be regulated mainly with reference to the statutory provisions or financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders, the advisability of amending the rules and orders should be brought to notice.

It is, however, rarely if ever the duty of Audit to question an authoritative interpretation of such rules or orders, and in no case may audit review a judicial decision, or a decision given by an administrative authority in a *quasi* judicial capacity. This instruction does not, however, debar, an auditor from bringing to notice any conclusion deducible from the examination of the results of a number of such decisions.

5. Where any financial rule or order applicable to the case prescribed the scale or periodicity of recoveries, it will be the duty of Audit to see, as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check cannot be exercised centrally, a test audit may be conducted at local inspections, the aim being to secure that disregard or rule or defects or procedure are not such as to lead to leakage of revenue, rather than to see that a particular debt due to the Government was not realized at all or on the due date.

* The detailed rules are contained in the Inspection Manual and Office Manual issued by the Accountant-General, Madras. An extract is given in Part II of this Appendix.

6. Ordinarily, Audit will see that no amounts due to the Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such outstandings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to be irrecoverable, orders for their adjustment should be sought. But unless permitted by any rule or order of a competent authority, no sums may be credited to the Government by debit to a suspense head ; credit must follow, and not precede, actual realization.

7. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions, shall apply *mutatis mutandis* in respect of audit objections on any accounts of receipts.

B. Regulations for the conduct of the Audit of Stores and Stock Accounts.

1. The audit of stores accounts kept in any office or department of the government shall be directed to ascertain that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock-taking of stores are well devised and properly carried into effect, and to bringing to the notice of the Government any important deficiencies in quantities of stores held, or any grave defects in the system of control.

2. As regards purchases of stores, Audit will see that—

(i) such purchases are properly sanctioned, are made economically and in accordance with any rules or orders made by the competent authority for the purchase of stores required for the public service ; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary ;

(ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores ;

(iii) certificates of quality and quantity are furnished by the passing and receiving Government servants before payment is made. except where the contrary is allowed by the rules of the Government regulating the purchase of stores ; and

(iv) purchase orders have not been split up so to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit may call attention to cases of uneconomical purchases of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained, and of their issues and balances are correctly maintained.• Where a scale has been prescribed by the Government or other authority for the issue of stores of any particular kind it should be seen that the scale is not exceeded.

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction, Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores which cannot be utilized by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to the Government through deterioration. Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by the Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorized to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of such stock. It should also be seen that, wherever practicable, verifiers of stock work directly under the control of the Government, and not under the heads of individual departments.

7. Where a priced account is maintained, Audit will see—

(i) that the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, correlated with market rates and revised where necessary ;

(ii) that the value accounts tally with the accounts of works and of departments connected with stores transactions, that the total of the value account tallies with the outstanding amount in the general accounts ; and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores ; and

(iii) that steps are taken for the adjustment of profits or losses due to revaluation, stock-taking, or other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by audit will be such as may be agreed upon between the Government and the Accountant-General.*

9. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary separate rules of procedure shall be laid down by the Accountant-General with the concurrence of the Government.

II. Extracts from the detailed rules issued with reference to Regulation 1 of the Regulations for the conduct of the audit of receipts and Regulation 8 of the Regulations for the conduct of the audit of stores and stock accounts.

The items of receipts and of stores and stock accounts the audit of which the Government have entrusted to the Accountant-General under the Regulations for the conduct of the audit of receipt and of stores and stock accounts are given in the *Annexure*. The audit in each case is conducted by him either in the Central office or locally in the departmental offices concerned or in both. Local audits are annual, biennial or triennial as the case may be as indicated against each item in the *Annexure*. In respect of accounts which are audited biennially or triennially the audit is confined to a test audit of one year's accounts selected for the purpose, the registers and other records maintained for the rest of the period of audit since last inspection to date being subjected to a general scrutiny. The procedure for, and the extent of, test audit which is necessarily varied in each case in respect of local audits are laid down separately in the Inspection Manual of the Accountant-General and are subject to any orders, which may be issued by the Government from time to time. The procedure for the audit in Central office of the items of receipts or stores and stock accounts are contained in the succeeding paragraphs.†

*The detailed rules are contained in the Inspection Manual and Office Manual issued by the Accountant-General, Madras. An extract is printed below.

† Not printed here. The rules have been included in the Inspection Manual and Office Manual issued by the Accountant-General, Madras.

ANNEXURE.

Items of receipts and of stores and stock accounts the audit of which the Government have entrusted to the Accountant-General.

Serial number and department or head of account.	Particulars of items audited—Receipts or stores and stock accounts.	Whether the audit is conducted in the Central office or locally.	Periodicity of audit in the list of local audits.
(1)	(2)	(3)	(4)
1 General to all departments.	(1) Special recoveries from private persons or outside bodies, Indian States, Local Funds and Governments outside India, including contributions payable under orders of the Government by local funds or other bodies.	Central office.	
	(2) Recoveries on account of cost of establishment entertained on behalf of or lent for service under outside authorities.	Do.	
	(3) Recoveries of overpayments	Do.	
	(4) Rents recovered in Public Works, Electricity and Forest departments.	Do.	
2 Excise	Stock accounts of opium at treasuries	Do.	
3 Stamps	Stock accounts of stamps at local depots.	Do.	....
4 Forest	Receipts (including rents), and stores of Divisional Forest Officers including Forest Utilization Division.	Locally	* Biennial Except Vellore West Division, Coimbatore South Division, Gudalur Division, Ootacamund Division, Madurai North Division, Tirunelveli South Division, Cuddalore South Division, Cuddalore North Division, Forest Utilization Division and Fodder and Pasture Division which are audited annually.
5 Interest	Interest on loans and advances (except revenue advances).	Central office.	
6 General Administration.	Stock accounts of clothing, equipment, rations and forage of the Governor's Bodyguard.	Locally	Annual.
7 Administration of Justice.	Accounts of the Presidency Court of Small Causes [the transactions involved comprising moneys received and disbursed under the Presidency Small Cause Courts Act (XV of 1882) and the Provincial Small Cause Courts Act (IX of 1887)].	Do.	Half-yearly.

*The recovery of rents is watched in central audit in the same way as in the case of rents of the Public Works Department.

Serial number and department or head of account.	Particulars of items audited—Receipts or stores and stock accounts.	Whether the audit is conducted in the Central office or locally.	Periodicity of audit in the list of local audits.
(1)	(2)	(3)	(4)
8 Jails and Convict Settlements.	Receipts and store accounts (including prisoners, cash and jewellery, etc.) of District and Central Jails Borstal and Approved Schools and Reception Homes for Boys and Girls, Madras.	Locally ..	Biennial.
	Manufactory sections of Central Jails, Vellore and Coimbatore and quinine sales accounts of the Penitentiary, Madras.	Do. ..	Annual.
9 Police	Stock accounts of police clothing, arms and equipment contingent expenditure, tenders, agreements etc.,	Do.	Do.
	Accounts of Kallar Special Officer, Madras.	Do. ..	Biennial.
9A Education ..	Receipts and accounts of the Law College, Madras.	Do. ..	Triennial.
10 Medical	Receipts and stores (including patients' cash and jewellery) of principal State hospitals including mental hospitals, Barnard Institute of Radiology, Madras, and College of indigenous Medicine and hospital attached to it.	Do. ..	City hospitals and the Government Erskine Hospital, Madurai—Annual ; Mufassal Head-quarter Hospitals* excluding the Government Erskine Hospital, Madurai—Biennial.
	Receipts and stock accounts of Medical Colleges, Madras, and Madurai.	Do. ..	Triennial.
11 Public Health.	Receipts and store accounts of King Institute of Preventive Medicine, Guindy.	Do. ..	Annual.
12 Agriculture.	(i) Receipts and stock accounts of Government Gardens and of all Agricultural Farms and Research Stations.	Do. ..	Biennial
	(ii) Stock accounts of seeds and pesticides in the offices and depots of the Agriculture Department.	Do.	Do.
	(iii) Accounts of Tractors and Pump-sets in the offices of the District Agricultural Officers in the districts.	Do.	Do.
	(iv) Receipts and store accounts of the Agricultural College and Research Institute, Coimbatore—	Do.	Do.
	(a) Office of the Administrative Officer, Agricultural College and Research Institute, for maintaining accounts and Stores of all Heads of Sections including the Principal, Agricultural College and Research Institute, Coimbatore.	Do.	Do.

Serial number and department or head of account.	Particulars of items audited—Receipts or stores and stock account.	Whether the audit is conducted in the central office or locally.	Periodicity of audit in the list of local audits.
(1)	(2)	(3)	(4)
12 Agriculture—*cont.*	(*b*) Accounts of the Agronomist and Professor of Agriculture, Coimbatore (maintenance of Farm accounts and Stores at the Breeding Stations).	Locally.	Biennial.
	(*c*) Assistant Agricultural Engineer (Research), Coimbatore (maintenance of Stores and Stock accounts of the Research Engineering Workshop).	Do.	Do.
	(*d*) Assistant Agricultural Engineer (Civil), Coimbatore.	Do.	Do.
	(*e*) Assistant Agricultural Engineer (Mechanical), Coimbatore.	Do.	Do.
	(v) Accounts including stores and stock accounts of the Assistant Agricultural Engineer (Tractor Workshops), Coimbatore.	Do.	Do.
	vi) Accounts of Assistant Agricultural Engineer (Inspection).	Do.	Do.
	(vii) Accounts of tractors and pumpsets in the Central Agricultural Engineering Stores and Service Centre, Saidapet, Madras.	Do.	Do.
	(viii) Accounts of the Agricultural College Dairy, Coimbatore.	Do.	Do.
13 Animal Husbandry.	Receipts and stores of Veterinary College, Madras, including the hospital attached thereto.	Do.	Annual.
	Receipts and store accounts of the Veterinary Biological Research Institute, Ranipet.	Do.	Do.
	Receipts and stock accounts of the Livestock Research Station, Hosur.	Do.	Biennial.
	District Livestock Farm at Pudukkottai.	Do.	Do.
	Sheep and Goat Farm at Ootacamund.	Do.	Do.
	Poultry Research Station at Teynampet.	Do.	Do.
14 Industries ..	Receipts and stores of Industrial and Commercial Institutions—Pumping and Boring Section; Cinchona Department, Ootacamund; and Industrial Engineering Workshops, Madras.	Do.	Annual.
15 Labour	Receipts and stock accounts of Aziznagar Criminal Tribes Settlement.	Do.	Do.
16 Public Works (including Sanitary Engineering Works) and Highways and Rural Works Department Works.	Receipts (including rents) and Stores [i.e., stock including manufactures, workshop accounts, tools and plant, materials at site of works and road metal of the Divisional Officers of the departments of (1) Public Works and (2) Sanitary Engineering].	Central office and locally.	Do.
17 Electricity ..	Receipts (including rents) and stores and stock accounts.	Do.	Do.

Serial number and department or head of account.	Particulars of items audited—Receipts or stores and stock accounts.	Whether the audit is conducted in the central office or locally.	Periodicity of audit in the list of local audits.
(1)	(2)	(3)	(4)
18 Receipts in aid of superannuation.	Receipts in aid of superannuation	Central office.	
19 Stationery and Printing.	Receipts and stores of Central Stationery office.	Locally	Annual.
	Receipts and stores of Government Presses.	Do.	Do.
20 Miscellaneous.	Fees for Government audits except fees for Government audits of Co-operative Credit Societies.	Central office.	
21 Madras Fire Services.	Receipts and stores accounts of the Madras Fire Services.	Locally ..	Annual.
22 State Broadcasting.	Accounts of the Radio Engineer	Do.	Biennial.
23 Fisheries	(a) Pearl and chank fisheries	Office of the Assistant Director of Fisheries, Tuticorin.	Annual.
	(b) Fish-curing yards	Office of the Director of Fisheries, Madras.	Do.
	(c) Salt stock accounts of Assistant Director of Fisheries (Inland) and South, West and East Coasts.	Locally ..	Biennial.
24 Miscellaneous Department Vigilance Service.	Receipts and store accounts of the Vigilance Institutions in the City of Madras.	Do.	Do.

APPENDIX 10.

[*See* Chapter VIII, Article 153.]

LIST OF GOVERNMENT BUILDINGS SPECIALLY PLACED IN THE CHARGE OF THE PUBLIC WORKS DEPARTMENT FOR MAINTENANCE AND REPAIRS.

1. Teachers' College, Saidapet, and all subsidiary buildings (30 in number).

2. Hostel, Teachers' College, Saidapet, and all subsidiary buildings (44 *in* number).

3. College of Engineering, Guindy, and all subsidiary buildings (58 in number).

4. Pumping Station, Saidapet, attached to the College of Engineering, Guindy.

5. King Institute, Guindy, and all subsidiary buildings (83 in number).

6. Pumping Station to King Institute, Guindy.

7. Veterinary Hospital, Saidapet.

8. Old Pumping Station, Engine room outside the Government House enclosure on the banks of the Adyar river, Battery Engine Room and filter bed attached to Government House, Guindy.

9. New Pumping Station, Government House, Guindy.

10. Collector's Office buildings, Saidapet.

11. Tambaram Sanatorium buildings.

12. Offices of the Deputy Collector, Tahsildar, Stationary Sub-Magistrate and Sub-Registrar at Guindy.

13. Sub-jail in the Taluk Office compound at Guindy.

14. Government Hospital at Saidapet.

15. Buildings of the Malabar Special Police.

16. All mortuaries attached to Government, Municipal and Local Fund hospitals and dispensaries.

NOTE.—The District Medical Officer should inform the Public Works Department when any mortuary in his jurisdiction to be repaired.

17. All hostels attached to Government educational institutions borne on the Public Works Department Register of buildings.

18. State buildings in the Vellore Fort.

19. Tirumal Naick's Palace at Madurai.

20. Government Secretariat office buildings at Ootacamund.

21. Saluting Battery buildings on Stonehouse Hill, Ootacamund.

22. Government Branch Press buildings, Ootacamund.

23. Non-residential buildings of the Government College of Technology, Coimbatore.

APPENDIX 11.

[*See* Chapter VIII, Articles 158 and 185.]

POWERS DELEGATED BY THE GOVERNMENT TO SUBORDINATE AUTHORITIES TO SANCTION EXPENDITURE ON WORKS.

PART I.

WORKS ALLOTTED TO DEPARTMENTS OTHER THAN THE PUBLIC WORKS, ELECTRICITY AND FOREST DEPARTMENTS.

The authorities specified below may sanction estimates for expenditure on the construction and repairs of buildings up to the limits shown below subject to the conditions in articles 151, 152, 153 and 158 in Chapter VIII. The limit applies to each work, except where otherwise indicated.

Serial number of item.	Sanctioning authority.	Maximum limit of sanction.	Remarks.
(1)	(2)	(3)	(4)
	I.—Land Revenue Department and General Administration.		
		RS.	
1	Board of Revenue	10,000	In the case of Rural Water-supply Works.
		5,000	In the case of other works.
	II.—Excise Department.		
2	Board of Revenue	5,000	For original work other than residential buildings.
		2,500	For original works in the case of residential buildings. Repairs without limit.
	III.—Registration Department.		
3	Inspector-General of Registration.	2,500	
	IV.—Administration of Justice.		
4	Registrar, High Court	2,500	
	V.—Jails.		
5	Inspector-General of Prisons.	5,000	Within this limit, the Inspector-General is also empowered to sanction works relating to jail huts, subject to the following conditions :— (i) the proposals should be in accordance with the latest type designs approved by the Government ; (ii) outside works should be restricted to minor sanitary works, such as drains, latrines, wells and the like ; and (iii) the estimates should be based on rates not exceeding those in the current schedules of the Public Works Department.

APPENDICES

Serial number of item.	Sanctioning authority.	Maximum limit of sanction.	Remarks.
(1)	(2)	(3)	(4)
		V.—Jails—cont.	
		RS.	
6	Chief Inspector of Approved Schools and Vigilance Service.	2,000	Same as in the case of Inspector-General of Prisons.
		VI.—Police Department including Fire Service Branch.	
7	Inspector-General of Police.	10,000	The Inspector-General of Police is empowered to sanction expenditure up to Rs. 10,000 on petty construction including original works in respect of non-residential buildings and repairs to blocks of police lines subject to Budget provision.
			NOTE 1.—The powers to accord administrative approval to Railway buildings constructed as the expense of the Railways for Railway Police are contained in the Police Standing Orders.
			NOTE 2.—The Inspector-General of Police is authorised to sanction expenditure on minor alterations to electrical works in Railway Police station buildings subject to the following conditions :— (i) The work should not involve any recurring expenditure on rent ; and (ii) there should be provision in the Police budget for the expenditure.
8	Commissioner of Police	1,000	In the case of blocks of Police lines, the Commissioner of Police may sanction estimates for petty construction and repairs up to a limit of Rs. 2,500, subject to the same conditions as those prescribed for works connected with jail huts—*See* item 13 above.
		VII.—Education Department.	
9	Director of Public Instruction.	5,000	
		VIII.—Medical Department.	
10	Director of Medical Services.	2,500	
		IX.—Agricultural Department.	
11	Director of Agriculture ..	10,000	For construction of seed stores at the State Seed Farms treating each farm of 25 acres as a separate unit.
12	Director of Agriculture	5,000	For original works and repairs relating to buildings, road and other works.
		X.—Animal Husbandry Department.	
13	Director of Animal Husbandry.	2,500	

Serial number of item.	Sanctioning authority.	Maximum limit of sanction.	Remarks.
(1)	(2)	(3)	(4)
	XI.—Co-operative Department.		
		RS.	
14	Registrar of Co-operative Societies.	2,500	
	XII.—Industries and Commerce Department.		
15	Director of Industries and Commerce.	10,000	For original work full powers for maintenance and ordinary repairs up to the limit of 1½ per cent on the original cost or estimated cost of the buildings concerned.
	XIII.—Cinchona Department.		
16	Director, Cinchona Department.	500	For an original work.
		1½ per cent for ordinary repairs and ½ per cent for special repairs calculated on the original cost or estimated original cost of the work concerned.	
		NOTE.—The Director, Cinchona Department, may also sanction excesses over all sanctioned estimate (including those sanctioned by the Government) up to 10 per cent in respect of works executed departmentally.	
	XIV.—Harijan Welfare Department.		
17	Director of Harijan Welfare.	10,000	For works relating to Harijan Welfare except housing in the Madras City.
		15,000	For housing work in the Madras City.
	XV.—Stationery and Printing Department.		
18	Controller of Stationery and Printing.	5,000	For petty construction and repairs of buildings.
	XVI.—Madras State Transport Department.		
19	Director, Madras State Transport Department.	5,000	For works other than residential buildings and electrical works.
	XVII.—Port Department.		
20	State Port Officer	500	To sanction repairs to dredgers, steam launches, punts and boats in the case of funds not administered by Port Conservancy Board or Landing and Shipping Fees Committee.
		5,000	Other cases, i.e., where the fund is administered by Port Conservancy Board or Landing and Shipping Fees Committee.
		5,000	To sanction estimates for works of construction and repairs other than residential buildings and electrical works.
		5,000	To undertake annual or special repairs to residential buildings in the Port Department provided such repairs involve no structural alterations and no increase to the capital cost of buildings.
		1,000	To accord administrative approval on account of electric installation.

Serial number of item.	Sanctioning authority.	Maximum limit of sanction.	Remarks.
(1)	(2)	(3)	(4)
	XVII.—Port Department—cont.		
		RS.	
21	State Port Officer—*cont.*	5,000	To execute contracts or agreements in respect of works relating to the provision of electric installations, provided that the estimate for the work has been sanctioned by competent authority.
		500	(i) To accord administrative approval for proposals for improvements to existing residential buildings in each case provided that the standard rent will not exceed 10 per cent of the average pay of the class of tenant for whom it is intended; and (ii) proposals for electrical works for residential buildings in each case subject to the condition that the electric rent at 10½ per cent on the Capital Outlay together with current consumption charge is recovered from the tenant.
		500	To sanction excess expenditure in the case of sanctioned estimates for original works and repairs but not to sanction any excess over a revised estimate sanctioned by Government.

NOTES.—(*a*) Sanction of Government is necessary as regards expenditure on addition to or improvements of residential buildings the cost of which is properly chargeable to the capital account of the buildings concerned.

(*b*) In the case of additions and alterations to residential buildings which necessitate a revision of rent owing to an increase to the capital cost of buildings, revised data statement should be prepared and submitted to Government for sanction immediately after completion of each work.

(*c*) Matting should not be provided over tiled floors in any office or residential building, costing up to Rs. 6,000 except where matting has been specially provided for, in approved types designs. The limit Rs. 6,000 applies for both office and residences.

	XVIII. State Broadcasting Department.		
22	Chief Engineer, P.W.D. (General).	Full Powers.	Administrative approval and Technical sanction to estimates in respect of full contribution works.
	XIX. Hindu Religious and Charitable Endowments (Administration) Department.		
23	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.	2,500	For repairs to Government buildings occupied by the offices of the Hindu Religious and Charitable Endowments (Administration) Department.
	XX. Fisheries Department.		
24	Director of Fisheries	2,500	To sanction estimates and petty construction and repairs to buildings.

PART II.

WORKS ALLOTTED TO THE PUBLIC WORKS DEPARTMENT.

The following rules indicate the powers delegated to the various authorities in regard to works allotted to the Public Works Department and executed by them :—

A.—Powers of Chief Engineers.

1. The following powers have been delegated to the Chief Engineer (Highways and (Rural works) ;—

SANCTION TO ESTIMATES.

(a) Administrative approval.

	Limit of powers.
	RS.
(i) To accord administrative approval to estimates for works required for his department (other than residential buildings and electrical works)	10,000
NOTE.—For electrical works, *See* Appendix 13.	
(ii) Contribution works	10,000
(iii) To sanction estimates for the purchase of tools and plant and livestock	Full powers.

(b) Technical sanction.

To accord technical sanction to detailed estimates for works. Full powers.

(c) Excesses over estimates.

To deal finally with all excesses of not more than 5 per cent of the amounts of original estimates sanctioned by him or by a higher authority, and to pass excess expenditure up to a limit of Rs. 1,000 on any work irrespective of the total of the sanctioned estimate. This delegation applies to electrical works also.

2. The following powers have been delegated to the Chief Engineer (Irrigation) :—

SANCTION TO ESTIMATES.

(a) Administrative approval.

Power to accord administrative approval to estimates for the following classes of works provided that whenever the distribution of water or ryots interests are affected, the Chief Engineer should obtain the prior approval and countersignature of the Board of Revenue to the scheme. Cases in which there is disagreement between the Chief Engineer and the Board of Revenue should be submitted by the Chief Engineer to the Government through the Board of Revenue.

	Limit of powers.
	RS.
(1) 99. Capital outlay on irrigation, navigation, etc., works–Works chargeable to capital account	10,000
(2) XXXIV. Irrigation, navigation, etc., works—Works for which capital accounts are kept—Working expenses—Extensions and improvements	10,000

	Limit of powers
	RS.
(3) 44. Irrigation, Navigation, Emba:kment and Dr inage works (non-c mmorcial)—Works for which no capital accounts are kept—	
(i) Original works (works and extensions and improvements)	10,CCO
(ii) Miscellaneous expenditure. (The power should not be exercised in any case unless there is specific budge. appropriation for the purpose and the expenditure is non-recurring)	2,500 in each case.
(4) Full contribution works—Original works	Full powers
(5) Purchase of tools and plant and livestock	Do
(6) Tank restoration scheme works—Extensions and improvements	10,000
(7) Purchase of and improvements to floating plant for which no rent or hire is chargeable	10,000 in each case.
(8) Purchase of and improvements to floating plant for which ren: or hire is recoverable	3,000 in each case.

NOTE.—The limits fixed herein are for "works" only, not including centage charges for Establishment, Tools and Plant, etc.

(b) *Technical sanction.*

Original works.—After the competent authority has accorded administrative approval to a project, the Chief Engineer may accord technical sanction to detailed working estimates against the sanctioned provision under each head. provided that, whenever any modification is proposed in the details of the scheme involving a departure from the approved design or the alteration of other parts of the scheme or affecting the standard of efficiency or stability of the whole work, he should move the Government to accord fresh administrative approval.

Repairs—Ordinary.—Full powers.

Repairs—Special.—Full powers.

Tools and Plant estimates.—Full powers.

(c) *Excesses over estimates.*

(Same powers as those of the Chief Engineer, Highways and Rural Works)

APPENDICES [No. 11

ADMINISTRATIVE APPROVAL.

B.—Powers of officers of the other Departments in regard to works debitable to the Public Works grant.

(A) Original works other than residential buildings and electrical works.

1. The following authorities have been empowered to accord administrative approval to original works, other than residential buildings and electrical works the cost of which is debitable to the Public Works grant :—

	Limit of powers.
	RS.
Chief Conservator of Forests ..	25,000
Board of Revenue (*See* Note 2 below)	10,000
Deputy Secretary to Government Public Works Department (in regard to the Secretariat buildings at Madras and Ootacamund, including additions and improvements).	5,000
Commissioner of Labour	5,000
Commissioner of Police	5,000
Commissioner of Police, Fire Service Branch	5,000
Director of Agriculture	5,000
Director of Industries and Commerce	5,000
Director of Public Instruction	5,000
Inspector-General of Police	5,000
Inspector-General of Police, Fire Service Branch	5,000
Inspector-General of Prisons	5,000
Inspector-General of Registration	5,000
Registrar of Co-operative Societies	5,000
Registrar, High Court	5,000
Director of Stationery and Printing	5,000
Director of Medical Services	5,000
Director of Fisheries	5,000
Chief Inspector of Approved Schools and Vigilance Service	2,000
Comptroller, Governor's Household (in regard to works connected with Government Houses)	1,500
Director of Public Health	1,000
Director of Animal Husbandry	1,000
Superintendent, Government Museum	500

NOTE 1.—The administrative approval of the authorities empowered to accord such approval in rules 1 to 3 and **Appendix 13** is accorded by their countersignature on the plans and estimates. The Chief Conservator of Forests, the Commissioner of Labour and the Director of Medical Services are authorized to sign plans and estimates on behalf of the head of the department when the plans conform to an approved type-design. In all other cases, the authorities empowered to accord the administrative approval should themselves countersign the plans and estimate. (*See* also the Note under Article 151.)

NOTE 2.—The Board of Revenue should obtain the prior approval of the Government to a proposal for the provision of a third set of rooms in an inspection bungalow.

NOTE 3.—The Director of Agriculture may accord administrative and financial sanction up to a limit of Rs. 10,000 towards the cost of Construction of Seed Stores with drying platforms of an approved type design, at the State Seed Farms, treating each unit of 25 acres as a separate farm. He may also sanction expenditure on the construction of a single combined seed stores to serve Seed Farms of two or more units of 25 acres, provided the expenditure does not exceed Rs. 10,000 per unit of 25 acres, e.g., the expenditure on a combined single store should not exceed Rs. 20,000 for 50 acres and Rs. 30,000 for 75 acres.

(B) Residential buildings.

2. Any outlay chargeable to the capital account of a Government residential building requires the sanction of the Government, subject to the following exceptions :—

(1) The Inspector-General of Police, the Inspector-General of Prisons or the Chief Inspector of Approved Schools and Vigilance Service, as the case may be, may accord administrative approval to works connected with Constables, or Jail—Warders' huts or guards' huts provided that—

(a) The amount of the estimates in each case does not exceed Rs. 2,000 in respect of works relating to the Department of Approved Schools and Vigilance Service and Rs. 5 000 in other cases ;

(b) the proposals are in accordance with the latest type-designs approved by the Government ; and

(c) outside works are restricted to minor sanitary works such as drains, latrines, wells and the like.

NOTE.—Under sub-clause (c) above, the authorities concerned may accord administrative approval to works connected with water-supply from municipal mains to Police lines and jail warders' or guards' huts, but they should be executed by or through the agency of the Public Works Department.

(*See* also items 15 and 17 in Part I of this Appendix.)

(2) The authorities mentioned in Rules 1 may accord administrative approval to works connected with quarters for employees in inferior service up to the limit of the powers delegated to them in respect of non-residential buildings subject to provisos (b) and (c) in clause (1) of this Rule.

3. The following authorities may accord administrative approval to proposals for improving an existing residential building subject to the conditions that the addition to the capital cost does not exceed Rs. 500 in each case and that the standard rent of the building will not exceed 10 per cent of the average emoluments of the class of tenant for whom it is intended :—

Board of Revenue.
Chief Conservator of Forests.
Chief Engineers.
Commissioner of Police.
Inspector-General of Police, Fire Service Branch.
Director of Agriculture.
Director of Industries and Commerce.
Director of Public Health.
Director of Fisheries.
Director of Public Instruction.
Director of Animal Husbandry.
Inspector-General of Prisons.
Inspector-General of Registration.
Registrar of Co-operative Societies.
Registrar, High Court.
Director of Medical Services.
Chief Inspector of Approved Schools and Vigilance Service.

The above delegation is not applicable in connexion with rent-free quarters or with any proposal for the acquisition of land to be added to the compound of a residence, whatever the cost of value of the land may be.

NOTE 1.—In regard to the Law Chambers in the High Court let out to Advocates, the Registrar of the High Court may accord administrative approval to additions and alterations up to a limit of Rs. 500 for each work, provided that they are works of a minor character that are essential to keep the chambers up to the standard ordinarily expected for similar buildings, and provided that, in his opinion, they will not cause the existing rates of rent for the chambers to fall short of the prevailing market rates of rent for similar accommodation in the locality.

NOTE 2.—In regard to Government Houses, *see* Rule 1 above.

PART III.

WORKS ALLOTTED TO THE FOREST DEPARTMENT.

The Government have delegated the following powers to the Chief Conservator of Forests in regard to the sanctioning of estimates for works :—

Estimates chargeable to 'Revenue account—Special' Expenditure.

Nature and amount of estimate. (1)	Limit of powers. (2)
	RS
A.—Purchase of Elephants—	
The powers under this head are subject to the condition that the sanctioned establishment of elephants is not increased without the previous approval of the competent authority.	6,000 for each elephant.
B.—Purchase of Livestock—	
(i) *Forest Schemes*—	
This head covers the purchase of livestock (other than elephants), stores, tools and plant (including articles of European manufacture) and furniture in connection with forest schemes for which the Government's general approval has already been obtained.	25,000 in each case.
(ii) *Other estimates for expenditure not relating to Forest schemes.*	4,000 in each case.
C.—Other Items—	
(i) Individual works included in a forest scheme, which has already received the Government's approval.	1,00,000 for any one work.
(ii) Works other than those sanctioned in (i), subject to the condition that no expenditure is incurred on any work exceeding Rs. 10,000, unless the Government's general approval has been previously obtained.	25,000 for any one work.

Note 1.—These powers do not apply to buildings constructed for the Forest Department by the Public Works Department and charged against the Public Works Grant—*See* Part II of this Appendix.

Note 2.—These powers should not be exercised in cases relating to residential buildings, the standard rent of which is in excess of 10 per cent of the emoluments of the Government servants for whom the buildings are intended.

APPENDIX 12.

[*See* Chapter VIII, Article 185 (Note).]

PROCEDURE TO BE FOLLOWED IN THE CASE OF WORKS OF CONSTRUCTION, RECONSTRUCTION, EXTENSION OR IMPROVEMENT OF MEDICAL BUILDINGS COSTING Rs. 50,000 OR MORE FOR EACH WORK.

1. Before approximate estimates and preliminary plans relating to Hospital schemes are submitted to the Government for administrative approval, the scheme should be carefully scrutinized by a committee consisting of the Director of Medical Services, the Consulting Architect to Government, an officer of the Medical department to be selected by the Director of Medical Services and an Executive Engineer, who has had considerable experience of the construction of buildings to be selected by the Chief Engineer. If the scheme relates to a mufassal hospital and personal inspection by a committee is considered necessary, the members of the committee may visit the site and draw travelling allowance for the journey. The plans should then be scrutinized by the Chief Engineer and returned to the Director of Medical Services for obtaining administrative approval.

2. As soon as possible after administrative approval is obtained to any building scheme, detailed plans and estimates should be prepared with lump-sum provision for electrical and sanitary fittings. When the outline of the detailed plans is ready, the Consulting Architect to Government should consult the Director of Medical Services, who should consult and circulate the plans to two experienced Doctors and an experienced Matron who has practical knowledge of her branch of the administration of a large hospital. The Director of Medical Services should consider specially such points as lay out and orientation of the building on the site with an eye on sanitation, water and electric supplies and the suitability and economy of the arrangement of the building. The Consulting Architect to the Government should ascertain the exact requirements from the Director of Medical Services and incorporate them in the plans which are to be countersigned. The plans countersigned by the Director of Medical Services should not be altered subsequently without the sanction of the Government.

For the preparation of detailed plans and estimates for electrical and sanitary fittings the procedure prescribed in Article 201 should be followed.

3. When the work has been started, no proposal to carry out an important structural alteration or addition or a change in design involving an increased outlay should be considered. The professional authorities concerned may, however, consider the question of making alterations and additions that are essential in the interest of the soundness of the work.

APPENDIX 13.

[*See* Chapter VIII, Article 201.]

LIST OF AUTHORITIES EMPOWERED TO SANCTION ADDITIONS, IMPROVEMENTS AND ALTERATIONS TO EXISTING ELECTRICAL INSTALLATIONS.

Authority.	Extent of power.	
	Non-residential buildings.	Residential buildings.
(1)	(2)	(3)
Board of Revenue .. .. Chief Conservator of Forests .. .. Chief Engineer (General and Buildings) and Chief Engineer (Highways and Rural Works) Director of Medical Services	Up to Rs. 1,000 for each estimate.	Up to Rs. 500 a year for each residence, including out-houses.
Commissioner of Labour and Director of Employment.	Up to Rs. 1,000 a year for each building including appurtenant buildings in the same compound.	Nil.
Director of Harijan Welfare.	Do.	Do.
Commissioner of Police ..	Do.	Up to Rs. 500 a year for each residence, including out-houses.
Commissioner of Police, Fire Service Branch	Do.	Do.
Director of Agriculture	Do.	Do.
Director of Industries and Commerce	Do.	Do.
Director of Public Instruction	Do.	Do.
Director of Animal Husbandry	Do.	Do.
Inspector- General of Police	Do.	Do.
Inspector-General of Police, Fire Service Branch.	Do.	Do.
Inspector-General of Prisons	Do.	Do.
Chief Inspector of Approved Schools and Vigilance Service.	Up to Rs. 500 a year for each building including appurtenant buildings in the same compound.	Up to Rs. 250 a year for each residence including out-houses.
Inspector-General of Registration ..	Up to Rs. 1,000 a year for each building including appurtenent buildings in the same compound.	Up to Rs. 500 a year for each residence, including out-houses.
Registrar, High Court (subject to Note 2 below).	Do.	Do.
Registrar of Co-operative Societies	Do.	Do.

Authority.	Extent of power.	
	Non-residential buildings.	Residential buildinks
(1)	(2)	(3)
Secretaries to the Government, including the Secretary to the Legislature.	Up to Rs. 1,000 a year for each building including appurtenant buildings in the same compound.	Nil.
Controller of Stationery and Printing ..	Do.	Do.
Comptroller, Governor's Household (in respect of Government Houses).	Up to Rs. 500 a year for each building including appurtenant buildings in the same compound.	Up to Rs. 500 a year for each residence, including out-houses.
Director, Madras State Transport Department.	Rs. 1,000.	Nil.
Chairman, Madras Sales Tax Appellate Tribunal.	Rs. 250	Do.
Director, Chinchona Department ..	Up to Rs. 1,000 a year for each building.	Up to Rs. 500 a year for each residence including out-houses.
Director of Fisheries.	Up to Rs. 1,000 a year for each building including appurtenant buildings in the same compound.	Do.

NOTE 1.—The delegation of powers in regard to residential buildings is subject to the conditions—

(i) that the quarters concerned are occupied on payment of rent,

(ii) that the standard rent of the quarters concerned does not exceed 10 per cent of the average emoluments of the class of Government servants for whom the quarters are intended; and

(iii) that the charges for the consumption of electric current are paid by the tenants.

The above conditions do not apply to the powers of the Comptroller, Governor's Household in respect of buildings in the compounds of Government Houses.

NOTE 2.—In regard to the electrical installation in the Law Chambers in the High Court let out to Advocates, the Registrar of the High Court may accord administrative approval to additions and alterations up to a limit of Rs. 500 for each work, provided that they are works of a minor character that are essential to keep the chambers up to the standard ordinarily expected for similar buildings, and provided that, in his opinion, they will not cause the existing rates of rent for the chambers to fall short of the prevailing market rates of rent for similar accommodation in the locality.

APPENDIX 14.

[*See* Chapter IX, Article 269.]

SPECIAL RULES, RESTRICTIONS, ETC., REGARDING PARTICULAR ITEMS OF MISCELLANEOUS EXPENDITURE.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

1 **Burial or cremation of deceased destitute persons.** The incidence of charges for the burial or cremation of destitute persons is as follows :—

Item.	Items to which the charges are debited.
(*a*) Those dying within cantonment limits.	Cantonment fund concerned.
(*b*) Those dying within municipal limits.	Municipal fund concerned.

NOTE 1.—When a District Magistrate or Judge disposes of the property of a destitute person dying in municipal limits he may pay the municipality concerned charges connected with the burial or cremation of that person. If the amount realized from the property is less than the burial or cremation charges, the whole amount may be paid to the municipality.

NOTE 2.—In Madras City the Commissioner of Police may meet the charges for the burial or cremation of any destitute person who dies within his jurisdiction otherwise than in a cantonment area, subject to a maximum limit of Rs. 12 in each case and recover them subsequent from the Corporation of Madras.

(*c*) Those dying in local board areas and in hospitals or dispensaries maintained by local boards.	Local fund concerned.

NOTE.—When the corpse of a destitute person is found in a village, the village headman is responsible for arranging for the burial or cremation under the rules in the Village Officers' Manual. The charges involved in the disposal of the corpse should be recovered from the panchyat concerned or district board as the case may be.

The bills, except in regard to charges incurred by the Commissioner of Police, should be supported by a certificate that the expenditure does not include any charges on account of persons who have died in a municipal or cantonment area or in a hospital or dispensary maintained by local board or panchayat.

2 **Chemico-legal charges.** [*See* also item **10 (F)**.] The construction and repair of mortuaries attached to institutions of local bodies should, as in the case of mortuaries attached to Government hospitals and dispensaries, be carried out by the Public Works Department at the expense of the Government—*c.f.* item 16 in **Appendix 10.** The cost of all furniture and articles required for chemico-legal purposes in dispensaries maintained by local bodies will also be met by the Government.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
3	Compensation payments—	
	(A) Destruction of animals suffering from Surra.	*See* the rules under the Glanders and Farcy Act, 1899 (India Act XIII of 1889), embodied in the Madras Animal Husbandry Department Manual.
	(B) Workmen's Compensation Act, 1923 (India Act VIII of 1923).	The following authorities may sanction the payment of claims to compensation under the Act in accordance with the provisions thereof:— Board of Revenue. Chief Engineers. Director of Industries and Commerce. Director, Madras State Transport is empowered to sanction up to a limit of Rs 1,000 (Rupees one thousand only) in each case. Inspector- General of Prisons. Director of Agriculture, Controller of Stationery and Printing. Chief Inspector of Approved schools and Vigilance Service. Inspector-General of Police (Fire Service Branch). Chief Conservator of Forests. Director of Cinchona Department.
	(C) Compensation for accidents in which Government vehicles are involved.	The following authorities are empowered to sanction compensation up to the limit indicated against each and to settle cases quickly out of court. The Workmen's Compensation Act 1923, should be used as a guide in calculating compensation for death or injury to persons whose status and earnings would normally bring them within the provision of that Act:—

Authority.	Limit of sanction.
	RS.
Board of Revenue (Excise)	1,000
Chief Engineers ..	1,000
Commissioner of Police	5,000
Commissioner of Police, Fire Service Branch	5,000
Director of Agriculture ..	1,000
Director of Animal Husbandry ..	500
Registrar of Co-operative Societies	1,000
Registrar, High Court	1,000
Transport Commissioner	5,000

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
3	**Compensation payments**—*cont.* **(C) Compensation for accidents in which Government, vehicles are involved**—*cont.*	The Director, Madras State Transport Department is empowered to sanction compensation in respect of claims arising out of accidents under third party risks in which the vehicles of the Madras State Transport Department are involued up to Rs. 1,000 in each case to human-beings and up to Rs. 400 in case of damage to property or cattle.
4	**Denotified Tribes—Reclamation.**	The Director of Harijan Welfare may sanction or incur expenditure as shown below up to the limits mentioned :— [*See* also items 13 (B) to 13 (D) below.]

Item of expenditure.	Maximum limit of expenditure.
A. Agriculture in Denotified Tribes Settlements—	
(i) Maintenance of Government farms in Denotified Tribes Settlements.	Rs. 1,500 a year for each Settlement.
(ii) Grants to each settler for any or all of the following purposes :— Cultivation expenses. Purchase of agricultural implements. Purchase of cattle. Purchase of seed.	Rs. 300 to each settler.
(iii) Maintenance of Government cattle.	Rs. 120 a year for each animal in each Settlement.
(iv) Upkeep of gardens— Aziznagar Settlement.	Rs. 100 a year for each Settlement.
B. Grants for Boarding—	
(i) Boarding grant to Piramalai Kallar pupils of Madurai district undergoing industrial and special education in Madurai district as well as in other districts.	Rs. 15 a month for each pupil.

NOTE.—Boarding grants should be sanctioned in accordance with the rules prescribed in G. O. Ms. No. 3415, Industries, Labour and Co-operation, dated 18th October 1957 as amended in G.O. Ms. No. 67 (Harijan Welfare), Industries, Labour and Co-operation, dated 6th January 1959.

(ii) For supply of rations or midday meals to school children in the Denotified Tribes Settlements at Aziznagar.	Six naye paise a day for each pupil.

Serial number of item (1)	Description of the expenditure (2)	Special rules, restrictions, etc. (3)
4	**Denotified Tribes— Reclamation** —*cont.*	

Item of expenditure	Maximum limit of expenditure.
B. *Grants for Boarding*—cont.	
(ii-A) For the purchase of and repairs to vessels of the midday meals sections in each of the Denotified Tribes Settlements.	Rs. 50 a year.
(iii) For the education of Vaduvarpatti Koravar children in the Ramanathapuram district.	The rate of grant should be fixed on the basis of the expenditure incurred in the year preceding that to which the grant relates, subject to a maximum rate of Rs. 5 a month for each pupil and a total expenditure of Rs. 4,000 a year.
C. *Grants for Clothing*—	
(i) Free supply of clothing to deserving pupils of denotified tribes—	
(*a*) reading in schools and colleges or undergoing training in industrial courses outside the Settlements ;	Rs. 10 a year for each pupil.
(*b*) reading in Settlement schools..	Rs. 5 a year for each pupil.
(ii) Washing the clothing of the school children in each of the Settlements at Aziznagar and Stuartpuram.	Rs. 2 a year for each pupil.
D. *Huts construction and repairs*—	
Allowances for—	
(i) the construction of huts for settlers newly admitted into a Settlement ;	Rs. 30 for a family.
(ii) the reconstruction of huts destroyed by accidental fire, cyclone, or similar catastrophe ;	Rs. 15 a hut subject to a total maximum expenditure of Rs. 300 a year for each Settlement.
(iii) the construction of additional huts, when the accommodation in a Settlement is insufficient for the existing members ;	Rs. 30 a hut subject to a total maximum expenditure of Rs. 300 a year for each Settlement.
(iv) repairs to huts	Rs. 10 a year for each hut.

NOTE.—The allowance in each case should be restricted to actual necessaries within the maximum limit of expenditure.

APPENDICES

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.	
(1)	(2)	(3)	
4	Denotified Tribes—Reclamation —*cont.*		
		Item of expenditure.	Maximum limit of expenditure.
		E. Grants for training in midwifery, compounding, etc., in recognized institutions—	
		(i) To deserving children of any Settlement and to Kallar children in the Madurai and Ramanathapuram districts—	
		(*a*) for training in compounding, sewing, embroidery, etc. (boys or girls);	Rs. 200 in each case.
		(*b*) for training in midwifery (girls only).	Rs. 300 in each case.
		(ii) To deserving daughters of discharged settlers (including Christians) for training in midwifery.	Rs. 300 in each case.
		F. Industries—Aziznagar Settlement—	
		Carpentry	Rs. 4,000 a year.
		Sandal manufacture ..	Rs. 7,000 a year.
		Weaving	Rs. 5,500 a year.
		G. Maintenance allowances—	
		To settlers newly admitted into a Denotified Tribes Settlement—	
		Men	25 Naye paise a day for each person.
		Women	16 naye Paise a day for each person.
		Registered youths between the ages of 16 and 21.	19 naye Paise a day for each person.
		NOTE.—The allowance should be restricted to actual necessaries and should in no case be continued for longer than one year.	
		H. Repairs to roads in Denotified Tribes Settlements.	Rs. 250 a year in each Settlement.
		I. Scholarships, stipends and other educational concessions.	*See* item 13 (D).
		J. Dietary and other incidental charges on account of settlers placed in lock-up in all the Settlements.	Rs. 200 a year.

Serial number of item	Description of the expenditure.	Special rules, restrictions, etc
(1)	(2)	(3)

5. Demurrage charges—

The Inspector-General of Registration is empowered to sanction the payment of demurrage charges upto Rs. 25 at a time in cases in which such charges cannot be recovered from the person or persons responsible.

6. Destitute persons—(A) Conveyance and escort charges.

The Inspector-General of Prisons may incur expenditure on travelling allowance and other incidental expenses at the rates prescribed in rule 503 of the Madras Prison and Reformatory Manual, Volume II, for "C" class convicts, in sending female prisoners convicted of infanticide detained in the rescue homes maintained by the Madras Seva Sadan and the Salvation Army to their native places on their discharge from those rescue homes.

(B) Maintenance. The Commissioner of Police in Madras City may sanction expenditure on the maintenance of strangers and indigent persons, and on travelling allowances granted to destitute persons to enable them to reach their destinations. The daily batta for the maintenance of each destitute person should not exceed the following rates:—

	Madras City.		Mufassal.	
	RS.	nP.	RS.	nP.
Europeans	2	00	1	50
Anglo-Indians and Indians	1	00	0	75

The bill should be supported by a memorandum showing the number of persons of each class, the period for which and the rate at which the allowance was granted and particulars as to the stations and distances travelled when expenditure on travelling is incurred.

(C) Educational facilities for pupils of Government, Senior Approved School, Chingleput and Government Stri Sadana Special School, Madras.*

(i) *Government Senior Approved School, Chingleput*—Chief Inspector of Approved School and Vigilance Service may sanction expenditure up to Rs. 2,500 per annum to educate in outside High Schools, deserving pupils and ex-pupils, who have completed their VIII Standard in the institution or whose educational attainment is higher than that provided in the School, subject to condition that the expenditure incurred for each boy admitted in High Schools does not exceed Rs. 180 per annum. The Chief Inspector of Approved Schools and Vigilance Service shall be the competent authority to select deserving boys for admission in outside High Schools.

(ii) *Government Stri Sadana Special School Madras*—The Chief Inspector of Approved Schools and Vigilance Service may sanction expenditure not exceeding Rs. 1,500 per annum to educate, in outside High Schools or training institutions, deserving inmates of the Government Vigilance Home and Government Stri Sadana subject to the condition that the expenditure on each inmate does not exceed Rs. 180 per annum.

The choice of deserving inmate should be made by the Superintendent of the Government Vigilance Home and Government Stri Sadana subject to the approval of the Chief Inspector of Approved Schools and Vigilance Service.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

7 **European vagrants—Charges on account of.** The State Government bear charges incurred on account of European vagrants for any period prior to the date on which the vagrant signs an agreement in each case under section 17 of the European Vagrancy Act, 1874 (India Act IX of 1874). The charges will be incurred in the following circumstances :—

(i) when the vagrant (immediately after declaration as such) is kept in the custody of the police till he is sent to the place of work or the workhouse (which involves no journey), and

(ii) when the vagrant is sent to the Government workhouse or place of work.

The Commissioner of Police in Madras City may incur expenditure on account of European vagrants subject to the following maximum limits per day :—

	RS.	NP.
(1) Subsistence allowance for each vagrant in the City.	1	25
(2) Subsistence allowance for each vagrant in the mufassal	1	00
(3) Dieting charges for each European vagrant sent by rail	3	25

A vagrant should be conveyed to the workhouse or place of employment by the lowest class of accommodation available by mail or passenger train.

8 **Examination Charges—Government Examinations— (A) Remuneration to examiners.** (1) The payment of remuneration to examiners is governed by the rules and orders made by the Government regarding the examinations. No question of payment arises ordinarily in the case of a Government servant in connexion with examinations forming part of his ordinary duties, e.g., when a professor or a teacher examines the students of his own institution in order to test their progress or fitness for promotion, etc. Similarly, no question of payment arises when a Government servant is required to examine his departmental staff to test their efficiency, etc. The question of payment arises ordinarily only when persons not in Government service have to be employed in special cases as examiners and, in the case of Government servants, only when the payment of remuneration is permissible under the subsidiary rules under Fundamental Rule 47.

(2) Where the payment of remuneration is recognized under the rules pertaining to any examination, it should be regulated by the detailed scales and conditions laid down by the Government in each case.

(3) Bills for remuneration are payable only on the signature or countersignature of the officer authorized to sanction it or on the authority of the order sanctioning it duly communicated by the sanctioning authority. Bills relating to examinations under the control of the Commissioner for Government Examinations

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
8. Examination charges Government examinations—*cont.*		should be signed or countersigned by the Secretary to the Commissioner for Government Examinations. Special attention should also be paid to the instructions in Article 117 (*b*) regarding bills payable to individuals who are not Government servants.
	(A) Remuneration to examiners—*cont.*	(4) The authority sanctioning the remuneration is responsible for seeing that the scales and conditions prescribed by the Government are observed in each case. [*See* also subsidiary rule 19 (iv) under Treasury rule 16.]

(5) (i) High Speed Tests in Tamil Shorthand,

	80 *words per minute.* RS. NP.	100 *words per minute* RS. NP.
1. Fee for setting each question paper	40 00	45 00
2. Fee for valuation of each answer paper	1 50	1 50

NOTE.—A fee of Rs. 17 and Rs. 20 will be levied as fee for the admission to the examination for 80 words and 100 words per minute respectively.

(ii) Teacher's Certificate of Nursery, Montessori and Kindergarten Training Schools—Secondary and elementary Grade—School Administration—Remuneration to paper setters and examiners.

Grade.	*Subject.*	*Fee for setting question paper.* RS. NP.	*Fee for valuing each answer paper* RS. NP.
Secondary.	School Administration.	25 00	0 37
Elementary.	Do.	20 00	0 25

(B) Remuneration to Superintendents, clerks and persons appointed to dictate passage for shorthand tests (in connexion with examinations conducted by the Commissioner for Government Examinations).

No remuneration should be paid to a Government servant for superintending a Government Examination or for doing clerical work or dictating a passage for a shorthand test in connexion with a Government Examination. Remuneration may, however, be paid to persons not in Government service at the rates mentioned below :—

	Rate.
(i) Chief Superintendents for all examinations except the public examination under the S.S.L.C. Scheme.	Rs. 5 for each day of the examination.
(ii) Assistant Superintendents for all examinations.	Rs. 2.50 nP. for each day of the examination.
(iii) Skilled Assistant Superintendents, who arrange for, and supervise the practical examination in Science subjects.	Rs. 5 for each day on which the Assistant Superintendent arranges the apparatus chemicals, etc., for the examination or supervises the examination.
(iv) Persons appointed to dictate passages for the Government Technical Examination in Shorthand and High speed Tests.	Rs. 6 for the examination of the lower grade and Rs. 12 for that of the higher grade and high speed tests.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
8	**Examination charges—Government Examinations**—*cont.* **(B) Remuneration to Superintendents, etc.**—*cont.*	(v) Persons engaged for clerical work in connexion with public examinations. — Re. 1 for each day of the examination. (vi) Junior and Senior Mechanics whose services are utilized for the conduct of the Engineering Practical Examination (Bifurcated Course). — Rs. 2 for each day of the practical Examination. (vii) Persons appointed to dictate Passages for shorthand in connection with the S.S.L.C. Public examinations. — Rs. 3 for the examination.
	(C) Remuneration for tabulating the marks of candidates appearing for the S.S.L.C. examinations.	The following rates of remuneration may be paid to persons doing the work of tabulating the marks of candidates appearing for the S.S.L.C. examinations every year :— Per day. RS. N.P. Chief Tabulators .. 6 00 Section Heads .. .. 5 00 Graduate Tabulators .. .. 4 50 Under-Graduate Tabulators 3 50
	(D) Government Technical Examinations —Out of Pocket Expense to Chief Superintendents and Assistant Superintendents.	(i) Government servants appointed as Chief Superintendents and Assistant Superintendents for supervision work for Government Technical Examination may be paid out of pocket expenses at the rate of Rs. 6 and Rs. 4 per day respectively when there are 500 candidates and above and at the rate of Rs. 5 and Rs. 4 per day respectively, if the number of candidates is less than 500. (ii) Non-Official Chief Superintendents and Assistant Superintendents for supervision work for the Government Technical Examinations may be paid remuneration at the rate of Rs. 6 and Rs. 4 per day respectively when there are 500 candidates and above and at the rate of Rs. 5 and Rs. 4 per day respectively if the number of candidates is less than 500.
	(E) Remuneration to persons appointed as models in connection with Government Technical Examinations and S.S.L.C. Examinations.	Persons appointed to pose as models for drawing and painting subjects in connection with Government Technical Examinations and S.S.L.C. Examinations (Domestic and Aesthetic Group) may be paid at the following rates :— (1) Rs. 3 (Rupees three only) for a session of four hours and less ; and (2) Rs. 5 (Rupees five only) when the sitting is more than 7 hours per day.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
9	Exhibitions— (A) Agricultural Department.	The Director of Agriculture may incur expenditure up to a limit of Rs. 1,000 on any single exhibition subject to the budget allotment for the year not exceeded in connexion with the participation of the Agricultural department in exhibitions held in the State.

The expenditure on prizes awarded to the winners in ploughing competitions held in connexion with agricultural exhibitions should not exceed Rs. 20 for each exhibition, and the total expenditure should not exceed Rs. 100 a year.

	(B) Forest Department.	The Chief Conservator of Forests may incur expenditure up to a maximum of Rs. 1,500 a year in connexion with the participation by the Forest department in exhibitions held in the State.
	(C) Industries and Commerce Department.	In connexion with exhibitions held in the State, the Director of Industries and Commerce may incur expenditure up to a maximum of Rs. 6,000 a year for industrial exhibits. He may also incur expenditure up to a maximum of Rs. 250 a year on conducting an exhibition of the work of the School of Arts and Crafts, Madras.
	(D) Public Health Department.	The Sanitary Engineer to Government may incur expenditure up to a maximum of Rs. 250 a year in connexion with the National Health and Baby Week Exhibition and the construction, overhauling and painting of model exhibits on water-supply drainage and sanitation.

The Director of Public Health may incur expenditure up to a maximum of Rs. 250 a year in connexion with the participation of the Rural Sanitation staff in the Health Week Exhibitions conducted in their respective districts, subject to the condition that the expenditure on account of any one unit should not exceed Rs. 50. He may also incur expenditure up to a maximum of Rs. 250 a year in connexion with the opening of nutrition sections in health exhibitions, subject to the condition that the expenditure does not exceed Rs. 50 on any one occasion. He may also incur expenditure up to Rs. 100 on special sanitary arrangements for fairs and festivals in the Kanyakumari district.

	(E) Animal Husbandry Department.	The Director of Animal Husbandry may incur expenditure up to a maximum of Rs. 1,000 a year in connexion with exhibitions held in the State.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
9	**Exhibitions**—*cont.*	
	(Fisheries Department.)	The Director of Fisheries may incur an expenditure of Rs. 500 a year for fisheries exhibits. He may incur an expenditure not exceeding Rs. 15 a year for replacing fisheries exhibits in each of the museums to which such exhibits have been or may be supplied.
10	**Fees for services rendered—**	
	(A) Examiner of Questioned Documents.	When an opinion is obtained from the Government Examiner of Questioned Documents, Simla or the State Examiner of Questioned Documents, Madras the prescribed fee for the services rendered is payable to the Central Government in the case of the Government Examiner of Questioned Documents, Simla and to the State Government in the case of the State Examiner of Questioned Documents, Madras. When the Government Examiner of Questioned Documents, Simla or his assistant is required to give evidence in a court, whether on behalf of the Government or on behalf of a private party, the travelling allowance of the officer and his staff is also payable to the Central Government.

When the State Examiner of Questioned Documents, Madras, or his assistant is required to give evidence on behalf of the Government or on behalf of a private party, the travelling allowance of the officer and his staff is payable by the Department or the private party concerned to the State Government.

Whenever the opinion of the State Examiner of Questioned Documents, Madras is obtained, the prescribed fee for his services should be credited to the State Government under the head "XXIII Police—j—Miscellaneous Fees for State Examiner of Questioned Documents, Madras".

Executive authorities other than the Deputy Inspector-General of Police should requisition the services of the Examiner or his assistant only in important cases and with the sanction of the Government in each case. There is, however, no restriction on references ordered by courts.

The Commissioner of Police may obtain the opinion of the Examiner of Questioned Documents without the sanction of the Government subject to the following three conditions :—

(1) Consultation should be restricted to really important cases,

(2) each case should be personally examined by the Commissioner of Police, who should satisfy himself that expert opinion is absolutely necessary, and

(3) the Commissioner of Police should forward to the Government by the 15th January and the 15th July of each year a statement showing :—

(a) the number of cases in which he requisitioned the services of the Government Examiner of Questioned Documents in the previous half-year, and

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for services rendered—*cont.*	
	(A) Examiner of Questioned Documents—*cont.*	(*b*) the reasons for requisitioning his services in each case.

Explanation.—References made by a court *suo moto* in civil cases to which the State is not a party will be deemed to be cases from private parties.

(B) Interpreters. *See* rule 68 of the Criminal Rules of Practice, 1931.

(C) Medical inspection of students. (1) Medical inspection is confined to the College departments of Government Art Colleges, for men and women.

(2) Fees not exceeding seventy-five nayo Paise for every first inspection of a student and six annas for each subsequent inspection should be paid to the medical officers who carry out the inspections. A fee of Re. 1 for each medical inspection should be collected from each student in the Junior Intermediate or the Junior B.A. class who may be required to undergo medical inspection.

(3) The expenditure should be incurred only with the previous sanction of the Director of Public Instruction.

The bill for the fees payable to medical officers (drawn on M.T.C. Form 40) should contain the names of the officers to whom the amounts are to be disbursed and should also be supported by a certificate that no previous claim has been made on the same account and that the fees recoverable from students have been recovered and credited to the Government.

(D) Medical treatment of emergent cases in sub-jails. The Jail authorities may pay a consolidated remuneration of Rs. 5 a day to honorary and private medical practitioners for treatment, the grant of medical certificates, if any, and the travelling expenses for journeys to and from sub-jails for the treatment of serious cases in sub-jails in emergencies during the absence of paid medical officers in charge of the institutions. If the services of honorary medical officers who are appointed to paid posts in Government medical institutions and are in receipt of honoraria are utilized for the purpose, they should be allowed only the actual expenses incurred for the journeys to and from the jails.

(E) Pleaders, etc. (i) The fees payable to *Government Law Officers in Madras City* are regulated by the standing orders issued by the Government.

(ii) The fees payable to *mufassal Government pleaders and public prosecutors and to private pleaders and vakils* engaged on behalf of the Government are also regulated by the scales laid down by the Government and embodied in the Criminal Rules of Practice and B.S.O. No. 97.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	**Fees for services rendered**—*cont.*	
	(E) Pleaders, etc.—*cont.*	

Heads of departments may sanction fees to pleaders in mufassal and in the city up to a maximum of Rs. 250 in all civil cases or proceedings including those relating to execution proceedings where costs are recoverable by Government from the other party. Where, however, costs are not recoverable from the other party, or where the pleaders' fee exceeds Rs. 250, prior sanction of Government should be obtained for incurring the expenditure:

Provided that the limit of Rs. 250 mentioned above shall not apply to cases where larger power have already been given to Heads of Departments or other authorities under this Code or Board Standing Orders.

NOTE.—For purposes of audit, a certificate to the effect that the fees paid are not in excess of the fees which the officer drawing or countersigning the bill is authorized to pay should be attached to the bill for fees.

The following procedure should be strictly followed :—

(1) Sanction of fees should be issued by the department which ordered filing of the case or sanctioned defence as the case may be.

(2) The number and date of the proceedings sanctioning filing of the case or defence, as the case may be, should be quoted in the orders sanctioning fees.

(3) The undermentioned direction should be incorporated at a suitable place in the order sanctioning fees.

The Law Officer/s is/are requested to intimate the date of realization of the fee sanctioned in this order to the departmental authority from whom he/they obtained instructions or record for the conduct of the case.

(iii) *Legal assistance to Government servants for defence of cases instituted against them.*—

(*a*) The sanction of the Government or any other competent authority to which the power has been delegated should be obtained to defend, at the public expense, a civil suit instituted against a Government servant in respect of any act done in his official capacity.

NOTE.—The following authorities have been empowered to accord sanction for the defence of Government servants under their control on civil cases when the fee of the lawyer who may be engaged for the defence in each case is not likely to exceed the limit noted against them. They may also sanction fees, not

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	**Fees for services rendered**—*cont.* **(E) Pleaders, etc.**—*cont.*	exceeding the regulation fee and subject to the limits noted against them, to private counsel engaged for the defence in such cases :—

	RS.
Board of Revenue .. .. The Honourable Chief Justice, in the case of members of the staff of the High Court and the High Court in the case of other officers under the administrative control of the High Court ..	500
Chief Engineers .. .. Chief Conservator of Forests .. .. .. Commissioner, Hindu Religious and Charitable Endowments (Administration) Department, in the case of officers and servants of the department under his control in civil cases. Director of Agriculture .. .. .. Director of Industries and Commerce .. Registrar of Co-operative Societies .. State Port Officer .. .. Transport Commissioner, in the case of State transport workers under his administrative control. Controller of Stationery and Printing .. Director of Fisheries .. .. Inspector-General of Police .. .. Commissioner of Police ..	300
Commissioner of Labour	200

[*See* also item 1 (*b*) in Part B of *Appendix* 21.]

(*b*) When a criminal charge not falling under section 197 of the Code of Criminal Procedure is brought against a Government servant, the head of the department in Madras City may, if the fee of the lawyer who may be engaged for the defence is not likely to exceed Rs. 25 a day or Rs. 150 for the whole case, decide whether the defence shall be undertaken at the expense of the Government or not. If the fee is likely to exceed the above limits the head of the department, shall instruct the appropriate legal adviser of Government to appear for the accused Government servant in the initial proceedings and request the court to postpone the further hearing of the case pending a decision by the Government as to whether he should be defended at the expense of the Government or not.

NOTE 1.—All heads of departments in Madras City have been empowered to sanction fees to private counsel engaged for the defence of Government servants in criminal cases at rates not exceeding the rates payable to Public Prosecutors in the mufassal and subject to a maximum of Rs. 150 for each case. [*See* also in item 1 (*c*) in Part B *Appendix* 21]

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	**Fees for services rendered**—*cont.* **(E) Pleaders, etc.**—*cont.*	

NOTE 2.— The Director, Madras State Transport Department has been empowered to sanction the defence of workers and incur expenditure not exceeding Rs. 300 for any one case.

(c) The head of the department who has power to sanction the defence of a Government servant may also sanction the payment of incidental expenses up to a limit of Rs. 50. The sanction of the Government should be obtained if the incidental expenses exceed Rs. 50 :

Provided that the limit of Rs. 50 shall not apply to the Inspector-General of Police in whose case the limit has been fixed at Rs. 100.

NOTE 1.—When an order sanctioning the defence of a Government servant in any civil or criminal proceeding has been passed under the rules, the Government may, after the conclusion of the proceeding, for sufficient cause, cancel or revise such order.

NOTE 2.—If, in a civil or criminal proceeding instituted against a Government servant, the court decides in his favour but an appeal is filed or other proceeding taken to secure a reversal or modification of the decision, the question whether such appeal or proceeding should be resisted at the cost of the Government should be decided in accordance with the rules issued by the Government.

NOTE 3.—If the Government servant wins the case and costs, damages or compensation (whether as personal solatium or not) are or is awarded to him, the expenditure incurred by the Government up to the limit of such costs, damages or compensation should be refunded by him.

NOTE 4.—When criminal proceedings are instituted against a public officer either by the Government or with their sanction the Government will, as a general rule, decline to undertake his defence. However, in exceptional cases, where the public officer concerned is unable to take measures for his defence at his own expense either on account of financial or other justifiable reasons, the Government may sanction the defence provided (1) the public officer undertakes to refund the entire sum incurred by the Government in connection with the conduct of his defence, if the case does not end in his favour ; and (2) the Government are satisfied about the chances of recovering such sum from the public officer.

NOTE 5.—Where a public officer engages a private counsel at his own instance before his defence at State cost is sanctioned the Government reserve to themselves full discretion either to decline to reimburse the officer or to sanction only such amount as in their opinion represents the reasonable fee payable to the private counsel. It is to be distinctly understood that the Government do not undertake to pay to the private counsel either the entire fee actually paid by the public officer or the full regulation fee.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
10	Fees for services rendered—*cont.*	
	(E) Pleaders, etc.—*cont.*	(*d*) For purposes of audit, the certificate prescribed in the Note under Rule (ii) above should be attached to the bill for fees, if any.
		(iv) *Proceedings against legal practitioners.*—The High Court is authorized to incur an expenditure not exceeding Rs. 1,500 a year towards fees to Advocates engaged to conduct enquiries under the Indian Bar Councils Act, 1926 (India Act XXXVIII of 1926), into the conduct of legal practitioners in cases which, are taken up by the High Court without a complaint or in which the complainant fails to appear before the tribunal or in which the District Judge thinks it desirable to proceed with the enquiry.
		(v) *Procedure for the payment of fees to legal practitioners not in Government service for the work done by them on behalf of the State in the High Court or Supreme Court the expenditure on account of which is debitable to 21. Administration of Justice.*—The Registrar, High Court, Madras, shall draw and disburse the fee sanctioned to the advocate concerned on the production of the particulars of the sanction and an advance receipt for having received the amount. If payment is desired by draft, the advocate concerned shall send necessary postage stamps for sending the draft for the amount by registered post and acknowledgment due. If, however, cash payment is desired, the amount of the fees will be remitted to the advocate concerned by money order *less* commission.
	(F) Post-mortem examination.	The payment of fees, if any, to Government servants for examining corpses or wounded persons is regulated by the subsidiary rules and orders under Fundamental Rule 47—*See* also the Civil Medical Code and the Animal Husbandry Department Manual.
	[*See* also Appendix 3 to the Madras Account Code, Vol. I.]	
	(G) Security Printing Press (Nasik Road).	When the officials of the Security Printing Press, Nasik Road, are summoned to attend courts of law as expert witnesses in note forgery cases and cases regarding the fraudulent use of stamps, their pay for the period of absence from their headquarters and the travelling allowance due to them should be debited to State funds. The fees on this account deposited in the courts should be credited to the Government as miscellaneous receipts of the courts concerned.
11	House Committees of the Legislature.	The Secretary to the State Legislature may incur expenditure on the authority of the resolutions passed by the committee. (Assembly and Council), subject to budget provision.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
12	**Kallars and Koravars—Reclamation.**	[*See* items 4 and 13.]
13	**Harijan Welfare Department—Ameliorative measures.**	[*See* also item 4.]

(A) Grants to co-operative societies towards the cost of clerical assistance. The Registrar of Co-operative Societies may sanction grants to selected Co-operative Societies formed among the communities eligible for help by the Harijan Welfare Department and for societies composed of members of backward communities towards the cost of part-time and full-time clerks employed to write up their accounts, subject to the following conditions :—

(i) The maximum grant to each society should not exceed Rs. 30 per mensem ;

(ii) the grants should not be continued to one and the same society for a period of more than 3 years ;

(iii) the grant should be made only to really good societies which are likely to be pulled up and put on a firm basis by the provision of clerical assistance and which will utilise such clerical assistance for the improvement of their economic position either by providing subsidiary occupations for their members or by the extension of other non-credit activities and the grants should be stopped for societies which fail to respond satisfactorily within a reasonable time ;

(iv) each society receiving help should be required to meet a portion of the cost of the clerical assistance with reference to its financial position and the grant to it would be limited to such portion of the cost as cannot be met by it from its own funds.

The Registrar will have discretion to divert to societies for Harijans and other eligible communities any unspent balance from the grant sanctioned for societies consisting of members of the backward communities. He will also have discretion to make changes in the societies selected for payment of these grants and also to vary the amount of grants, as circumstances may require.

(B) (i) Grants for fees, books, clothing, etc. The Director of Harijan Welfare may sanction grants up to a maximum of Rs. 200 a year in each case and subject to a total limit of Rs. 5,000 a year, to deserving students belonging to communities eligible for help by the Harijan Welfare Department studying in public educational institutions as defined in Rules 1 and 2 of the Madras Educational Rules, to enable them to meet the expenses connected with their fees, books, slates and other equipment required for their study and, in the case of the poor students among them, also clothing, etc.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	**Harijan Welfare Department —Ameliorative measures**—*cont.*	
	(B) (ii) Supply of midday meals, etc.	Supply of midday meals to pupils of Harijan Welfare Schools is governed by the following conditions:— *Rate.*—Fifteen naye Paise per meal. *Quantity.*—The meal should contain one pound of cooked rice (weight of raw rice for each pupil is 5 ounces) with sufficient quantity of sambar prepared with vegetables.
	(C) Miscellaneous expenditure.	The Director of Harijan Welfare may incur non-recurring expenditure up to a limit of Rs. 5,000 in each case on miscellaneous measures connected with the welfare of the communities eligible for help by the Harijan Welfare Department such as the construction of pathways, wells and latrines, raising the levels of house-sites and propaganda work for the improvement of the condition of the above communities. NOTE.—The above powers shall be restricted to grants for specified objects. Grants for general purposes without specifying the objects will be sanctioned only by the Government.
	(D) Scholarships, stipends and other educational concessions—	
	I. Kallar pupils and students of the Madurai and Ramanathapuram districts.	The Director of Harijan Welfare may sanction scholarships and stipends to Kallar pupils and students of the Madurai and Ramanathapuram districts, subject to the following conditions :— (i) that the number of stipends should not exceed twenty-four, and (ii) that the stipends and scholarships should be sanctioned in accordance with the rates specified below :—

Stipends.

Residential stipends to include charges for boarding, books, etc., for the teacher's training course.—The annual value of the stipend shall be Rs. 96 for the first year of 12 months and Rs. 72 for the second year of nine months of the course.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
13	**Harijan Welfare Department —Ameliorative measures**—*cont.* **(D) Scholarships, etc.**—*cont.* **I. Kallar pupils, etc.**—*cont.*	*Scholarships.* (i) *Residential scholarships for ordinary education for students in college classes intended to cover expenditure on boarding, books, etc., as well as college fees, if any—*

College classes.	Annual value of scholarship, if the pupil pays—	
	Half fees.	No fees.
	RS.	RS.
B.A. ..	180	126
Intermediate	162	117

NOTE.—The Director of Harijan Welfare may vary the rates of residential scholarships sanctioned by the Harijan Welfare Department to the students of the Arts and Science Colleges and High Schools, so as to enable them to meet their full lodging and boarding charges in the respective hostels.

(ii) *Non-residential scholarships for ordinary education for pupils in secondary schools intended to cover expenditure on books, etc., as well as school fees, if any—*

Classes or form.	Annual value of scholarship, if the pupil pays—	
	Half fees.	No fees.
	RS.	RS.
Class V ..	12	6
Forms I to III ..	22	14
Forms IV to VI	42	24

(iii) *Non-residential scholarships for industrial courses in recognized institutions intended to cover expenditure on books, etc., as well as fees, if any—*

	Annual value of scholarship, if the pupil pays—	
	Any fees.	No fees.
	RS.	RS. nP.
First year	42	10 50
Second year	48	12 00
Third year	60	15 00
Fourth year	72	18 00
Fifth year	84	21 00

The stipends and residential scholarships should be paid in three instalments in July, October and January of each year.

The non-residential scholarships should be paid in two instalments, the first representing three-fourths of the annual value in July, and the second representing the remaining fourth in January of each year.

NOTE.—The Director of Harijan Welfare may delegate the above powers of sanction to the Collector, Madurai, to the extent that the Director considers necessary, so far as the Madurai district is concerned.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	**Harijan Welfare Department —Ameliorative measures**—*cont.*	
	(D) Scholarships, etc.—*cont.*	
	II. Other communities eligible for help by the Harijan Welfare Department.	The Director of Hirijan Welfare may sanction the following kinds of assistance :—

(a) Scholarships for ordinary education.

The rates of scholarships will be as shown below :—

(i) NON-RESIDENTIAL SCHOLARSHIPS INTENDED TO COVER EXPENDITURE ON SCHOOL OR COLLEGE FEES, BOOKS, ETC.

	Yearly value of scholarship, if the pupil pays.					
	Full fees.		Half fees.		No fees.	
	Madras city.	Mufassal.	Madras city.	Mufassal.	Madras city.	Mufassal.
	RS.	RS.	RS.	RS.	RS.	RS.
Elementary schools—						
Standards IV to VI ..	18	18	18	18	6	6
Standards VII and VIII	24	18	24	18	8	9
Secondary schools—						
Classes IV and V	24	18	18	12	8	6
Forms I and II ..	42	42	30	30	14	14
Form III ..	48	42	30	30	16	14
Forms IV to VI	84	72	60	54	28	24
Colleges—						
Senior B.A.	162	153	90	99	38	38
Junior B.A. ..	175½	160½	177	108	51½	51¼
Intermediate Senior ..	126	117	81	72	23	26
Intermediate Junior	135	126	81	81	37	35

(ii) RESIDENTIAL SCHOLARSHIPS INTENDED TO COVER EXPENDITURE ON SCHOOL OR COLLEGE FEES, BOARDING, BOOKS, ETC.

	Yearly value of scholarship, if the pupil pays					
	Full fees.		Half fees.		No fees.	
	Madras city.	Mufassal.	Madras city.	Mufassal.	Madras city.	Mufassal.
	RS.	RS.	RS.	RS.	RS.	RS.
B.A. classes	270	243	189	160	144	126
Intermediate classes	225	207	180	162	126	117
Forms IV to VI	185	160	180	144	130	120

Note.—The Director of Harijan Welfare may vary the rates of residential scholarships sanctioned by the Harijan Welfare Department to the students of the Arts and Science Colleges and High Schools, so as to enable them to meet their full lodging and boarding charges in the respective hostels.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
13	**Harijan Welfare Department —Ameliorative measures—*cont.***	
	(D) Scholarships, etc.—*cont.*	

(b) Scholarships for special education.

II. Other communities eligible for help by the Harijan Welfare Department —*cont.*

Ten residential scholarships, each of the value of Rs. 150 a year, for pupils of the Madras Seva Sadan intended to cover expenditure on school fees, boarding, books, etc., during their stay of ten months—July to April—in the school and the hostel attached to it.

(c) Scholarships for commercial and professional education.

(i) Non-Residential Scholarships to cover Fees on account of Tuition, Special Fees, Etc.

Number of scholarships. (1)	Nature of scholarship. (2)	Period of course. (3)	Annual value of scholarship, if the pupil pays any fees for tuition. (4) RS.
10	*Commercial scholarships* for pupils learning Book-keeping, Theory and Practice of Commerce, Banking, Commercial Geography, Short-hand and Type-writing.	0 months	[illegible]0
No limit.	*Professional courses mentioned below:—*		
	B.Sc. Agriculture ..	3 years	14
	M.B.B.S., Medical College—		
	(*a*) Pre-registration.	6 months	132 (for six months only)
	(*b*) Post-registration.	5 years	225
	Sanitary Inspector ..	1 year ..	108
	B.E. (Engineering) ..	4 years ..	108
	Upper Subordinate (Engineering).	2 years (after probation course).	54
	Probationary and Lower Subordinate Engineering.	Probationary 2 years. Lower Subordinate 1 year after probation.	36
	L.I.M. College of Indigeneous Medicine.	9 months for men and 4 months for women students.	81
	Apprentice Physician course in the school of Indigeneous Medicine.	9 months ..	4 (for the entire course).
	C.M.V.C., Veterinary.	3 years ..	108
2	M. S. Course	2 years ..	Rs. 480 at half fee rate for the whole course.
2	Diploma in Politics and Public Administration (for the purchase of books only).	..	Rs. 160 (one hundred and sixty only) for the first year only.
Two (for books).	Course for Diploma in Medical Radiology ..	1 year ..	150 (at no fee rate). 350 (at half fee rate).
Two (for books).	Course for Diploma as Certified Radiological Assistant.	1 year ..	50 (at no fee rate). 150 (at half fee rate).
No limit.	B Com. (Hons.)	3 years. For first year. Second year. Third year ..	 Rs. 223–50 nP. for books and special fees. Rs. 23–50 nP. special fees. Rs. 23–50 nP. special fees.

Noet 1.—These scholarships may be sanctioned at reduced rates if the pupils pay no tuition fees to the institution.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
13	**Harijan Welfare Department —Ameliorative measures**—*cont.* **(D) Scholarships, etc.**—*cont.* **II. Other communities eligible for help by the Harijan Welfare Department**—*cont.*	**(c) Scholarships for commercial and professional education**—*cont.*

NOTE 2.—Two scholarships of the value of Rs. 40 each per mensem will, in addition to the scholarships granted by the Harijan Welefare Department, be awarded to two students of the Scheduled Class joining the B.Sc. Degree Course in the Agricultural College at Coimbatore selected by the Principal of the Colleges. The recipients of these scholarships will also be exempt from payment of fees for the course.

NOTE 3—The Director of Harijan Welfare is also authorized to convert the non-residential scholarships for M.S.Course and for the Diploma Course in Politics and Public Administration into residential scholarships so as to meet the actual boarding and lodging charges also in the respective hostels in deserving cases.

NOTE 4.—The Director of Harijan Welfare is also authorized to convert the non-residential scholarships for B.Com. (Hons.) Course into residential scholarships, so as to meet the actual boarding and lodging charges also in the respective hostels in deserving cases.

(ii) NON-RESIDENTIAL SCHOLARSHIPS FOR COURSES IN MUSIC.

The Director of Harijan Welfare may grant non-residential scholarships to the pupils belonging to the communities eligible for help by the Harijan Welfare Department who take up training courses in Music in the following institutions at the rates mentioned below. These scholarships will be confined to girl students :—

(1) Madras University—Diploma in Indian Music—Rs. 30 (full fee rate) a year (2-year course).

(2) Annamalai University—Diploma in Sangeetha Bushana (4-year course) Rs. 15 (no fee rate) in the first year and Rs. 14 no fee rate a year during the subsequent years.

(3) Madras Teachers' College of Music—Teachers' Certificate in Music (9 months course) Rs. 27 (half fee rate) for the whole course.

(iii) RESIDENTIAL SCHOLARSHIPS TO COVER HOSTEL CHARGES, TUITION FEES, COST OF CLOTHING AND OTHER EQUIPMENTS, ETC.

Nature of scholarship.	Period of course.	Annual value of scholarship if the pupil pays any fees for tuition.
(1)	(2)	(3)
		RS.
Physical Education scholarship for pupils taking the Diploma or Special Certificate or Government Certificate Course in the Y.M.C.A. College of Physical Education, Saidapet.	10 months	450 or 430 or 400
Midwifery scholarships	18 months ..	Rs. 60 for initial payment on admission. Rs. 216 for the first year in three instalments, Rs. 108 for the last half-year in three instalments.

(d) Scholarships for industrial education.

(i) RESIDENTIAL SCHOLARSHIPS TO COVER BOARDING AND OTHER CHARGES FOR OTHER INDUSTRIAL COURSES OF STUDY IN SELECTED INSTITUTIONS.

One to five years—Rate—From Rs. 50 to Rs. 100 a year, as arranged by the Director with the heads of the institutions. These scholarships also are available only for persons belonging to places more than five miles from the institution concerned.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
13	Harijan Welfare Department —Ameliorative measures—*cont.* (D) Scholarships, etc.—*cont.*	(d) Scholarships for industrial education—*cont.*
	II. Other communities eligible for help by the Harijan Welfare Department —*cont.*	(ii) SCHOLARSHIPS FOR MOTOR MECHANISM COURSES TO COVER ALL CHARGES. APPRENTICESHIP RANGING FROM TWO TO FIVE YEARS.

(1) A mufassal candidate selected to undergo apprenticeship in Madras City should be admitted to the Slater Hostel; if he gets no pay from his employer, the Harijan Welfare Department should pay him Rs. 30 a year.

(2) The Harijan Welfare Department should pay each resident of Madras City selected to undergo apprenticeship in the City Rs. 60 a year if he gets no pay and Rs. 30 a year if he gets pay from his employer, to cover charges for travelling to and from the works, etc.

(3) The Harijan Welfare Department should pay candidates selected for training in mufassal workshops at the following rates :—

(*a*) If living at home and getting no pay from their employers—Rs. 60 a year.

(*b*) If living away from home and getting no pay from their employers—Rs. 90 a year.

(*c*) If living at home and paid by their employers—Rs. 30 a year.

(*d*) If living away from home and getting pay from their employers—Rs. 60 a year.

(iii) NON-RESIDENTIAL SCHOLARSHIPS TO COVER FEES, ETC., FOR OTHER INDUSTRIAL COURSES OF STUDY.

	Yearly value, if the pupil pays. Any fees.	No fees.	
	RS.	RS.	
First year ..	42	10½	In addition, a non-recurring bonus calculated at Rs. 6 for each year of the course
Second year ..	48	12	
Third year ..	60	15	
Fourth year ..	72	18	
Fifth year ..	84	21	

during which the pupil was a scholarship-holder should be paid to him on his satisfactorily completing the course.

Serial number of item	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
		(e) Residential stipends to include charges for boarding, books, etc., for the teachers' training course.
13	**Harijan Welfare Department—Ameliorative measures—*cont.*** **(D) Scholarships, etc.—*cont.*** **II. Other communities eligible for help by the Harijan Welfare Department—*cont.***	Twenty-five stipends may be awarded newly every year. The period of the course will be for 21 months from July to June in the first year of the course and July to March in the second year of the course. The annual value of the stipend for the first year of 12 months will be Rs. 108 and for the second year of 9 months Rs. 81. These stipends will be payable in three instalments in July, October and January of each year. NOTE (1).—The residential and non-residential industrial scholarship of all kinds should not ordinarily exceed Rs. 200. NOTE (2).—All non-residential scholarships including those for collegiate education, commercial education, professional education and industrial education should be paid in two instalments, the first instalment representing three-fourths of the annual value in July and the second representing the remaining fourth in January of each school year. In special circumstances, such a scholarship may be paid in one instalment. NOTE (3).—All residential scholarships, whether for ordinary education, industrial education or professional education, and the scholarships for motor mechanism courses should be paid in three equal instalments in July, October and January. In special circumstances, such a scholarship may be paid in one or two instalments. NOTE (4).—The non-residential scholarships for professional courses and for ordinary education may be converted into residential scholarships fixed at such rates as local conditions necessitate. NOTE (5).—The number of scholarships (of all kinds) may be varied within the amount of the funds placed at the Director's disposal. NOTE (6).—The rates of scholarships (of all kinds) may be varied subject to the rates approved by the Government for each kind of scholarship being taken as the maximum, and subject to the condition that the budget allotment is not exceeded. NOTE (7).—The scholarships should be given only to pupils who do not get any similar scholarship from any other Government department.
	III. Members of Denotified Tribes Settlements.	The Director of Harijan Welfare may sanction the continuance of educational concessions of the Harijan Welfare Department once granted to the children of members of Denotified Tribes Settlements till such time as they

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

(e) Residential stipends to include charges for boarding, books, etc., for the teachers' training course—*cont.*

13 Harijan Welfare Department—Ameliorative measures—*cont.*

(D) Scholarships, etc.—*cont.*

III. Members of Denotified Tribes Settlements—*cont.*

finish their courses in Form III or Form VI, according as they were given the concessions in classes below Form III or below Form VI in the first place, even after their parents cease to be members of Denotified Tribes Settlements and their registration is cancelled. He may also sanction educational concessions in deserving cases for the benefit of children whose parents have been discharged from a Denotified Tribes Settlement and whose registration has also been cancelled, and continue the same till such time as they complete their courses in Form III or Form VI, according as they were given the concessions in classes below Form III or below Form VI in the first place.

14 Industries and Commerce Department.

The Director of Industries and Commerce may sanction the following kinds of scholarships to the students studying in the Government School of Arts and Crafts, Madras.

I. ARTS SECTION.

Course.	*Number of scholarships.*	*Value of each scholarship per month.* RS.	NP.
General drawing—			
I Year ..	8	10	00
II Year ..	8	10	00
Printing—			
I Year ..	2	15	00
II Year ..	2	15	00
III Year ..	2	15	00
Commercial Art—			
I Year	2	15	00
II Year	2	15	00
III Year	2	15	00
Advance course in Painting ..	2	25	00
Adavnce course in Commercial Art	2	25	00
Modelling—			
I Year	3	15	00
II Year	3	15	00
III Year	3	15	00

II. CRAFTS SECTION.

		RS.	NP.
Wood-work (Elementary)—			
I Year	4	10	00
II Year	4	10	00
III Year	4	10	00
Wood-work (Advanced)—			
I Year	4	12	50
II Year	4	15	00

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

14. Industries and Commerce Department—*cont.*

II. Crafts Section—*cont.*

Course.	*Number of scholarships.*	*Value of each scholarship per month.* RS. NP.
Sheet metal work—		
I Year ..	4	10 00
II Year ..	4	12 50
III Year ..	4	15 00
Engraving—		
I Year	4	10 00
II Year	4	12 50
III Year	4	15 00
Goldsmithy—		
I Year ..	4	10 00
II Year ..	4	12 50
III Year ..	4	15 00
Enamel work—		
I Year	4	15 00
II Year	4	15 00
Design—		
I Year	4	15 00
II Year	4	15 00
III Year	4	15 00

Note.—The scholarships will be awarded as per the rules and conditions laid down in G.O. Ms. No. 882, I.L.C., dated 1st March 1956. Among the scholarship holders, the pupils coming from the mufassal will also be granted a city allowance of Rs. 10 per mensem to meet the cost of living in the city in addition to the scholarships.

15. **Medical lending libraries—Grants.** The Director of Medical Services may sanction contributions not exceeding Rs. 25 a year for each district towards the maintenance of lending libraries of medical books.

16. **Rehabilitation—Ex-inmates of Approved Schools and Vigilance Institutions.** (*a*) The Chief Inspector of Approved Schools and Vigilance Service may award lumpsum grants on the following scale, to deserving ex-inmates of Government Approved Schools, Stri Sadana Rescue Home and Government Vigilance Home, who have acquired proficiency in any vocation or craft, for purchase of initial equipment to pursue the particular craft or calling in which they had training in those institutions:—

Approved Schools—

						RS.	
Carpentry ..	5	awards at	Rs. 100	each.		500	every year.
Weaving	7	do.	50	do.		350	do.
Tailoring	7	do.	50	do.		350	do.
Book-binding	3	do.	50	do.		150	do.
Gardening and agriculture.	3	do.	30	do.		90	do.
Masonry	3	do.	25	do.		75	do.
Embroidery and needle-work.	2	do.	50	do.		100	do.
Blacksmithy	5	do.	50	do.		250	do.
Metal work	5	do.	50	do.		250	do.
Total for all Government Approved Schools						2,115	do.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
16	**Rehabilitation—Ex-inmates of Approved Schools and Vigilance Institutions**—*cont.*	

Vigilance Institutions—

Weaving	2 awards at Rs.	50 each.	100 every year.
Tailoring	2 do.	50 do.	100 do.
Embroidery and needle-work.	2 do.	50 do.	100 do.
Total for all Government Vigilance institutions			300 do.

(*b*) The awards shall be made subject to the following conditions :—

(1) That the grantee has had training for not less than three years and is certified by the instructor concerned to have acquired sufficient proficiency in a craft or vocation ; and

(2) that the grantee, either because he or she is an absolute destitute or because the parent or guardian is too poor to provide for his or her after-care, could start making a livelihood only with the help of the State.

17 **Relief of Distress—(A) Grant to persons affected by local calamities (e.g., fire, local floods and storms).**

1. *Powers.*—The Board of Revenue may sanction expenditure for the relief of distress caused by fire, floods, cyclones or other sudden calamities in each case up to the limit of Rs. 5,000 subject to the availability of funds.

The limit fixed above is inclusive of—

(i) the amounts though in the shape of materials sanctioned under section 60 of the Madras Forest Department Code ; and

(ii) the value of clothing grants.

2. *Eligibility for the grant.*—Free grants are for providing relief in cases of poverty. Relief will therefore be confined to cases of persons who are too poor to rebuild their houses without help from the Government and only where there has been no contributory negligence on the part of the victims.

(*a*) All victims who pay an assessment of Rs. 10 and below will be eligible for relief from the Government. However, for special reasons to be recorded in writing, the sanctioning authority may relax the limits in exceptional cases and sanction relief. Reasons for such relaxation may be—

(i) poverty of the victim in spite of the fact that he pays an assessment of more than Rs. 10.

(ii) the magnitude of the loss suffered by him as a result of the calamity and

(iii) the existence of unfavourable seasonal conditions of a widespread nature if any, in the particular village and taluk.

(*b*) Persons who receive monthly salaries of Rs. 50 and below (excluding dearness allowance and other compensatory allowances) are also eligible for such relief.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

17. Relief of Distres—*cont.* (A) Grant to persons affected by local calamities etc.—*cont.* 3. *Extent of grant admissible and the mode of disbursement.*—As relief to the victim or victims is generally intended to enable reconstruction of the lost houses and rehabilitation just after the accident, it should as far as possible, be in the shape of building materials like timber and other forest produce under section 60 of the Madras Forest Department Code. Wherever necessary, relief in the form of supply of food or clothing or such other necessities of life as the occasion may demand should be provided.

The monetary relief to be granted to each family affected by the accident should not exceed Rs. 30, whether the family belongs to Harijan Community or not. In that case seigniorage rate of Palmyrah trees or other such timber may be adopted at current rates whenever such trees are given to victims.

(B) Famine relief. Expenditure is incurred in accordance with the rules and orders in the Madras Famine Code.

(C) Grants to fishermen affected by natural calamities like fire flood, cyclone, etc. The Director of Fisheries may sanction any or all of the following measures to fishermen :—

1. A loan of 50 per cent and subsidy of 50 per cent for the repair of the damaged boats.	Rs. 1,500 per year and Rs. 100 in each case.
2. A loan of 50 per cent and a subsidy of 50 per cent for the purchase of catamaram logs.	Rs. 1,500 in a year and Rs. 100 in each case.
3. Supply of yarn and sail cloth.	Rs. 1,000 per year and Rs. 50 in each case and for each article, *viz.* yarn and sail cloth.
4. A loan of 20 per cent and a subsidy of 50 per cent for replenishing the nets washed away, destroyed by fire, lost or rendered completely unserviceable on account of some natural calamity or for reasons not attributable to the fishermen.	Rs. 1,000 in year a and Rs. 100 in each case.

NOTE.—(1) Assistance in the form of subsidy for the several items put together for each case should not exceed Rs. 100.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

17. Relief of Distress—*cont.*

(2) The usual rate of interest shall be charged for loans.

(3) Cases involving grant of loans and subsidies exceeding the above powers should come up to Government.

18 Rewards—

(A) Land Revenue. The powers of the Board of Revenue to sanction rewards to informers who give information as to frauds committed by karnams in respect of concealed cultivation or any item of land revenue forming part of the annual settlement are contained in Board's Standing Order No. 49.

(B) Excise (1) *Abkari cases.*—The rules for the grant of rewards to informers and others who may render service to the Government, that is, of assistance in detecting or preventing breaches of the Abkari laws are contained in Standing Order Nos. 106 to 112, Madras Excise Manual, Volume II.

The powers delegated by the Government to subordinate authorities to grant abkari rewards are embodied in Standing Order No. 107, Madras Excise Manual, Volume II.

(2) *Opium cases.*—Rewards in opium cases are regulated by Rule XXIV of the Madras Opium Rules, 1932, embodied in the Madras Excise Manual, Volume I—*See* also Standing Order No. 117, Madras Excise Manual, Volume II.

(C) Stamps *See* Standing Orders Nos. 104 and 105 in the Madras Stamp Manual.

(D) Other Taxes and Duties. The Commissioner of Commercial Taxes may sanction the grant to bill-collectors and the peons of the Commercial Taxes Department and private persons whose good work in the detection of new cases results in an increase in revenue of a reward not exceeding half the additional revenue so derived subject to a maximum of Rs. 100 in each case. The reward will be granted with reference to the assessment in the year of detection and will not recur in succeeding years for the same case.

(E) General Administration. (1) *Rural areas.*—Rewards by Collectors and District Magistrates for services in aid of public justice and rewards for saving life and for attempts to save life are regulated by the rules governing discretionary grants by Collectors in Article 213.

(2) *Urban areas (Municipal or Major Panchayat areas).*—The expenditure towards rewards for saving human life or attempting to save human life is debitable to "71. Miscellaneous—Miscellaneous and unforseen charges—Miscellaneous".

The Board of Revenue may on the recommendation of the Collector sanction a larger reward not exceeding, in any case, the total net sale-proceeds of the tree and where the tree is totally lost, the value of the tree collected from the offender or the estimated value, if no such amount is collected from him. The village menials will also be eligible for these rewards.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

18 Rewards—*cont.*

(F) General Administration—*cont.*

Any member of the public who gives information leading to the apprehension of an offender and/or the recovery of the tree illicitly cut or removed will also be entitled to a reward, which will be equal to 50 per cent of the net sale-proceeds or value of the tree, but will ordinarily be subject to a maximum of Rs. 50 in each case. A larger reward exceeding Rs. 50 but subject to the same limit as in the case of village officers, may be sanctioned by the Board of Revenue on the recommendation of the Collector.

A reward based on the estimated value of the tree may be paid also in cases where the offender has been apprehended, prosecuted and convicted, but where the tree illicitly cut or removed is totally lost and no tree value or fine or any other sum is collected from the offender.

In cases where there are two or more claimants for the reward, the Collector will decide which of them are entitled to it and in what proportion it should be apportioned.

F) Jails and Convict Settlements.

(1) The Inspector-General of Prisons may sanction rewards for the recapture of escaped prisoners up to a maximum of Rs. 250 in each case. He may also grant rewards to subordinate jail officers up to a limit of Rs. 100 for service of special merit.

He may also sanction rewards for the recapture of escaped Borstal School inmates up to a maximum of Rs. 100 in each case, and rewards to subordinate school officers up to a limit of Rs. 50 for service of special merit including specially good service rendered by them in giving timely intimation of plots to escape or anticipated assaults. He is further authorized to sanction rewards up to a maximum of Rs. 25 to each inmate who renders good service by bringing to the notice of the school authorities a plot to escape or an anticipated assault. Similar powers as in the sub-paragraph above may be exercised by the Chief Inspector of Approved Schools and Vigilance Service in respect of Approved Schools and Vigilance Institutions.

The Chief Inspector of Approved Schools and Vigilance Service, Madras may also sanction rewards for recapture of escaped inmates of the Government Reception Homes in Madras City and in the muffasal up to a maximum of Rs. 100 in each case and rewards to members of the staff of the Homes, for services of Special merit and gallantry up to a maximum of Rs. 50 in each case.

NOTE.—The following meritorious deeds shall be classfied as "Services of Special merit and gallantry"

(1) Rescuing children from fire, earthquake, house collapse, accidents, etc.

(2) Rescuing children from drowning;

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)

18 **Rewards**—*cont.*

(F) **Jails and Convict settlement**—*cont.*

(3) Rescuing children from venomous snakes, poisonous insects and wild animals in and outside the institution;

(4) Any act calculated to save the lives of the children of the institution from any kind of dangers and catastrophies; and

(5) Specially good service rendered in giving timely intimation of plots to escape or anticipated assaults or manhandling of the staff of the institution.

(2) Unauthorized property found on a prisoner on any occasion subsequent to the search to which he is subjected on admission shall be forfeited to the Government and the money or the sale-proceeds of any articles sold shall be paid into the treasury in full under "Miscellaneous Jail receipts."

(G) **Police** Subject to the observance of the administrative rules embodied in the Madras Police Standing Orders and other orders of the Government issued from time to time, the financial powers of officers of the Police Department to sanction rewards are as set forth below :—

(i) (*a*) Rewards to Sub-Inspectors, Assistant sub-inspectors, Sergeants, Head Constables and Constables of the regular Police and to Malabar Special Police and Special Armed Police personnel of and below the rank of Jamedars.

The Inspector-General of Police and the Commissioner of Police may sanction rewards up to Rs. 500 to the above mentioned categories of Subordinate Police Officers including Policemen of other States in India in any one set of circumstances for meritorious services rendered by them, subject to the condition that the maximum reward to be sanctioned to any one police officer does not exceed Rs. 250.

(*b*) In Opium cases the Inspector-General of Police may grant a reward without limit but not exceeding the value of the opium confiscated in the case, plus the amount of any fine imposed, and not less than half the value of confiscated article and fine realised, in such proportions as he may think fit, to any non-gazetted officer of the police Department (including inspectors of Police) or any other department and informer or informers, who have contributed to the seizure of raw opium or opium mixture of the conviction of the offender. The Commissioner of Police may sanction rewards in such cases up to Rs. 500 in any one set of circumstances subject to the condition that the maximum reward to be sanctioned to any one Police Officer does not exceed Rs. 250 in a case.

NOTE.—Inspectors of Police are not eligible for the grant of money rewards in cases other than opium cases.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

18 Rewards—*cont.*

(G) Police—*cont.*

(ii) *Rewards to private persons.*—For the apprehension of offenders and for intelligence leading to the discovery of crime, rewards may be sanctioned and paid by the undermentioned officers up to the limits shown against each in any one set of circumstances :—

Officers empowered to sanction.	Amount of rewards. RS.
	RS.
Inspector-General of Police	500
Commissioner of Police	500

(iii) *Rewards to finders of lost money or currency notes or other lost property on public roads or the like in Madras City.*—

The Commissioner of Police may grant rewards on the following scale :—

(1) When the sale value of the property found does not exceed Rs. 50, an amount not exceeding 25 per cent of the sale value.

(2) When the sale value exceeds Rs. 50, an amount not exceeding 10 per cent of the sale value.

(iv) (*a*) *Rewards to head constables and constables for rescuing life and property, for putting out fire, etc.*—The Inspector-General of Police may sanction rewards subject to a maximum of Rs. 50 in each case.

(*b*) *Rewards for saving human life or attempting to save human life.*—The Commissioner of Police may sanction a sum not exceeding Rs. 40 to any person.

(v) (*a*) *Rewards to recruits.*—Money prizes to recruits on their leaving the schools may be awarded at the rate of Rs. 5 and Rs. 3 for distinction in examinations and Rs. 2 for good coduct.

(*b*) Money rewards may be awarded to the recruits for good shooting who make the best aggregate scores among the batch of recruits passing out of the Police Recruits' School during the month at the rate specified below :—

For the three best shots scoring over 75 points, Rs. 10, Rs. 5 and Rs. 3 or if below 75 points, Rs. 5, Rs. 3 and Re. 1.

(vi) *Special rewards.*—(*a*) The Inspector-General of Police is authorized to sanction expenditure on "special rewards" up to a limit of Rs. 300 a year.

(*b*) The Commissioner of Police is authorized to sanction expenditure on "special rewards" up to a limit of Rs. 50,000 a year.

[*See* also Article 109.]

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
18	**Rewards**—*cont.*	
	(G) Police—*cont.*	

(c) The Inspector-General of Police, Madras may sanction a reward of Rs. 200 each to the Special Branch, clerks and Executive Officers of the Special Branch C.I.D., Madras and the Executive Officers of the District Special Branches who pass the 'Proficiency Examination' in any of the regional languages (Telugu, Malayalam, Kannada, Hindi, Urdu, Gujarati, Marathi and Bengali) other than their mother tongue, conducted by the Deputy Inspector-General of Police, C.I.D., Madras and Rs. 100 each to those who maintain the efficiency by passing the Annual Regional Language Test, provided none will be allowed to seek qualification for the reward for [more than two languages other than the mother tongue.

NOTE.—The term "Executive Officers" means Inspectors of Police, Sub-Inspectors and Head Constables.

(H) Madras Fire Services. Money rewards within the sanctioning powers of the officers mentioned below may be granted to fire service officers and personnel, except District Fire Officers and above for services of special merit involving outstanding skill and devotion to duty, such as rescuing life and property and putting out fires.

	Individual officer.	One set of circumstances.
	RS.	RS.
Inspector-General of Police, Fire Services Branch.	250	300
Commissioner of Police, Fire Services Branch.	250	300

(I) Stationery and Printing. *Rewards for detection of thefts in the Government Press.*—The Superintendent, Government Press, may at his discretion, sanction rewards of sums not exceeding Rs. 15 in each case to the gate watchmen or others who succeed in catching a person who attempts to steal the articles of the Press, or who give information leading to the detection of thefts in the Press.

(J) Madras State Transport Department The Director, Madras State Transport Department, may accept the rewards offered by members of the public to finders of property, etc., lost on the Government buses and may distribute the rewards to the workers concerned in accordance with the wishes of donors, subject to the condition that the amount of reward should not exceed 25 per cent of the sale value, when the sale value of the property found does not exceed Rs. 50 and 10 per cent of the sale value when the sale value exceeds Rs. 50.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)

18 **Rewards**—*cont*

(L) Harijan Welfare. The Director of Harijan welfare may incur expenditure not exceeding Rs. 120 per annum on the award of gold and silver medals to the best and the next best Harijan boy and girl students who pass the S.S.L.C. Examination with the highest and second highest total number of marks respectively among Harijan students in each district as given below—

(1) Gold medals costing Rs. 50 each should be awarded to the best Harijan boy and girl students.

(2) Silver medals costing Rs. 10 each should be awarded to the next best Harijan boy and girl students.

NOTE.—The medals should be awarded only if the total number of marks obtained by the eligble candidates is not less than 50 per cent of the total marks.

Rewards for destruction of wild animals.

(M) Miscellaneous. (1) The Board of Revenue, is empowered to incur expenditure on rewards for the destruction of wild animals in accordance with the rules and conditions prescribed for the purpose and the scales of payment laid down by the Government. These are embodied in Board's Standing Order No. 196. The Board of Revenue may delegate to Tahsildars and to Deputy Tahsildars in independent charge the power to grant rewards. Care should be taken to prevent possible frauds, as laid down in the Board's Standing Orders.

(2) The reward to departmental watchers for killing crocodiles should be limited to Rs. 2·50 nP. irrespective of the size of the animal killed.

19 **Section-writing and copying charges.** A head of a department may sanction section-writing and copying charges at piece-work rates when the work cannot be managed by the ordinary staff of offices. Every such sanction should be communicated to the Accountant-General and should specify the number of men employed, the number of words to be copied per rupee and the rate for tabular work.

NOTE 1.—Remuneration to copyists and examiners in civil courts and sessions courts is regulated by the Copyists' Rules made by the High Court and approved by the Government; similar remuneration in the Revenue Department is regulated by Board's Standing Order No. 173.

Serial number of item. (1)	Description of the expenditure. (2)	Special rules, restrictions, etc. (3)
19	**Section writing and copying charges**—*cont.*	

NOTE 2.—No member of any regular establishment paid by the Government may be paid under the above rules for section-writing, etc., save with the special sanction of the Government; nor may any periodical allowance be charged, as section-writing. In the Revenue Department, however a Collector may permit members of the regular establishment in places where piece-workers are not available to do copying work and receive fees for it. The Board of Revenue may also permit the typists in its office, when piece-workers are not employed to do the copying of public documents furnished on the application of, and at the cost of, private parties, and receive fees for it. The copying work in the District Munsif's Court, Gudalur, may be entrusted to the lower division clerk of the court who may receive extra remuneration therefor at the rates prescribed.

NOTE 3.—Full details of the calculations should be given in all bills

NOTE 4.—In the case of the Co-operative department, copying fees may be levied at 3 annas for every 175 words. The fees should be credited in full as receipts of the Co-operative department. Payments to the copyists may be made at As. 2-3 for every 175 words. The amounts should be drawn on bills and debited to the Co-operative department. A certificate should be recorded on the bills to the effect that the necessary fees have been realized and credited into the treasury and a note of the payment made in the departmental registers against the original entry of receipt to ensure that the payments to the copyists are watched against the realizations.

Exception.—The Personal Assistant to the Director of Harijan Welfare may exercise the powers of Head of Department in regard to sanction of section writing and copying charges.

20 **Tombs and cemeteries.** The expenditure on European cemeteries is regulated by the Ecclesiastical Rules and is debited to Central revenues.

The maintenance of individual tombs of historical importance whether situated within or outside cemeteries classified as ancient monuments under the Ancient Monuments Preservation Act, 1904 (India Act VII of 1904), is also debited to Central revenues.

The maintenance of isolated historical tombs not declared to be ancient monuments under the Act and of the tombs of European officials and members of their families is debited to State revenues.

The functions of the Public Works Department and the Revenue Department respectively, in regard to the maintenance of tombs and cemeteries and the powers of Collectors are laid down in the Madras Public Works Department Code and in Boards Standing Order No. 203.

Serial number of item.	Description of the expenditure.	Special rules, restrictions, etc.
(1)	(2)	(3)
21	Visas.	Fees demanded by the Consular Officers for visas granted to Government servants travelling on duty should be debited to contingencies under the relevant head of account of the respective department to which the officer concerned belongs.
22	Numbering of houses.	In exceptional cases when the expenditure for the numbering of houses and its maintenance in the non-principal and non-panchayat areas for any taluk likely to exceed Rs. 250. the prior orders of Government should be obtained.

APPENDIX 15.

[*See* Chapter X, Article 220.]

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE GOVERNMENT TO SANCTION ADVANCES TO CULTIVATORS AND MISCELLANEOUS LOANS AND ADVANCES.

Class of loan or advance.	Sanctioning authority.	Maximum limit of sanction for each case.
(1)	(2)	(3)
		RS.
	I.—Advances to Cultivators.	
(i) Advances made under the Madras Land Improvement and Agriculturists' Loans (General) Rules, 1933.	Board of Revenue	10,000
(ii) Advances made under the Madras Land Improvement and Agriculturists' Loans (Pumping Installations and Agricultural Machinery or Plant) Rules, 1933.	[Same as under item (i) above.]	
(iii) Advances under the Land Improvement Loans Act, 1883 (Central Act XIX of 1883) and the Agriculturists, Loans Act, 1884 (Central Act XII of 1884).	The authority competent to sanction loans exceeding Rs. 7,000 and up to Rs. 10,000 for the purchase of pumpests and exceeding Rs. 5,000 and up to Rs. 10,000 for purposes other than for the purchase of Pumpsets shall be the Board of Revenue and the authority competent to sanction loans exceeding Rs. 10,000 shall be the Government.	

II.—Miscellaneous Loans and Advances.

N.B.—Loans sanctioned under these delegated powers should be sanctioned subject to the rules and conditions prescribed by the Government from time to time for loans of each class.

(i) Loans to members of communities eligible for help by the Harijan Welfare Department—		
(*a*) Loans to Kallar Co-operative Societies.	Director of Harijan Welfare.	No maximum.

Class of loan or advance.	Sanctioning authority.	Maximum limit of sanction for each case.
(1)	(2)	(3)
	II.—Miscellaneous Loans and Advances—cont.	
(b) Loans for the acquisition of house-sites for communities eligible for help by the Harijan Welfare Department and labourers, given direct to individuals.	Director of Harijan Welfare.	No maximum.
(c) Loans for buildings superstructures on sites assigned to members of the communities eligible for help by the Harijan Welfare Department in Madras City.	Director of Harîjan Welfare.	Rs. 30.
(d) Loans for sinking irrigation wells in the Perundurai Colonies, Coimbatore district.	Director of Harijan Welfare (provided he is satisfied that there is adequate security for the loan).	No maximum
(ii) Loans to Co-operative Societies and Land Mortgage Banks.		
(a) For loans to Co-operative Building Societies to cattle insurance Societies and to Co-operative Milk Supply Societies and unions for the purchase of motor vehicles.	Registrar of Co-operative Societies.—	No maximum.
(b) For sanction of share capital assistance to marketing and processing societies for cotton gins and decorticators.	Do.	Up to a maximum of Rs. 31,000 for cotton gins and Rs. 24,000 for decorticators to marketing and processing societies subject to availability of budget provision.
(c) For sanction of financial assistance to Co operative Agricultural Banks and Rural Banks for construction of Office buildings.	Registrar of Co-operative Societies in the absence of the concerned Joint Registrar of Co-operative Societies from the headquarters.	Up to a maximum of Rs. 10,000 (25 per cent subsidy and 75 per cent loan) to each Co-operative Agricultural Bank and Rural Bank.
(d) For sanction ofl oans and subsidies to Co-operative Supervising Unions for the construction of office buildings.	Do.	Up to a maximum of Rs. 15,000 (25 per cent subsidy and 75 per cent loan) to each supervising union for construction of office buildings.

II.—Miscellaneous Loans and Advances—cont.

Class of loan or advance.	Sanctioning authority.	Maximum limit of sanction for each case.
(1)	(2)	(3)
(*e*) For sanction of loans and subsidies to co-operative marketing Societies for the purachase of motor lorries.	Registar of Co-operative Societies in the absence of the concerned Joint tegistrar of Co-operative Societies from the headquarters.	Up to a maximum of Rs. 30,000 (75 per cent loan and 25 per cent subsidy) to each marketing society for purchase of lorries.
(*f*) For sanction of loans and subsidies to rural credit societies, large sized societies, rural banks and marketing societies.	Do.	(1) *Loan* 50 per cent in the case of rural credit societies 66⅔ per cent in the case of large sized societies and rural banks and 75 per cent in the case of marketing societies of the total cost of construction of godowns inclusive of the cost of site. (2) *Subsidy* 50 per cent in the case of rural credit societies subject to a maximum of Rs. 5,000, 33⅓ per cent in the case of large sized societies and rural banks subject to a maximum of Rs. 5,000 and 25 per cent in the case of marketing societies subject to maximum of Rs. 12,500 of the total cost of construction of godowns.
(iii) Sale of materials from the Central Agricultural Engineering Stores and Supply Centre to ryots on the hire-purchase system.	Director of Agriculture ..	Rs. 1,500 in the case of electric motor pumping set and equipment and Rs. 3,000 in the case of oil engine pump sets and equipment.
(vi) Loans under the Madras Small Scale and Cottage Industries Rules, 1956.	Director of Industries and commerce.	Rs. 25,000
	Director on the recommendation of the Board.	Rs. 50,000.

APPENDIX 16.

[*See* Chapter X, Article 222 and Chapter XIII, Article 307.]

THE MADRAS LOCAL AUTHORITIES LOANS RULES, 1937.

In exercise of the powers conferred by section 4 of the Local Authorities Loans Act, 1914 (IX of 1914), and in supersession of all rules issued on the subject except as regards money borrowed before these rules come into force the Government are hereby pleased to make the following rules under the said Act :—

1. *Short title.*—These rules may be called the Madras Local Authorities Loans Rules, 1937.

2. *Interpretation.*—In these rules—

(1) "the Act" means the Local Authorities Loans Act, 1914 (IX of 1914);

(2) "Government" means the Government of Madras;

(3) "Government loan" means a loan taken from Government funds;

(4) "loan" means a loan made, taken or raised, under the Act;

(5) "non-Government loan" means a loan raised, with the sanction of Government otherwise than from Government funds; and

(6) "term of a loan" means the period elapsing between the date on which the loan is completely made, taken or raised, and the date on which it is completely repaid.

3. *Limitation of borrowing power.*—A Local Authority shall not borrow money for any of the purposes specified in clauses (i), (ii), (iii) or (v) of sub-section (1) of section 3 of the Act unless the work to be carried out is either—

(*a*) within the local limits of the area subject to the control of the Local Authority, or

(*b*) for the benefit of the inhabitants within those limits.

4. *Application.*—When a Local Authority desires to obtain a loan, it shall submit an application to the Government showing—

(1) the purpose for which the loan is required, and where the loan is required for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3 of the Act, an estimate of the cost of the entire work or such part of it, as it is proposed to carry out from loan funds;

(2) the amount which it is proposed to borrow;

(3) the fund on the security of which it is proposed to borrow;

(4) the law under which the said fund is levied, received or held;

(5) the dates within which the money is to be borrowed, and when it is proposed to raise a loan in instalments, the amount of each instalment, the dates within which the first instalment is to be taken or raised, and the years in which it is intended to take or raised the other instalments;

(6) the rate of interest at which it is proposed to borrow;

(7) the term of years for which the money is to be borrowed, and the method by which it is to be repaid. (If it is proposed to repay the loan by means of a sinking fund, the rate of interest, at which the improvement of such sinking fund is to be calculated, shall also be stated); and

(8) an account of the financial position of the Local Authority, including a statement of all existing prior charges on its funds.

5. After such enquiry as they may think fit to make and after calling for any further information which they may require the Government may

(1) reject the application, or

(2) grant or sanction the raising of the loan subject to the following conditions, namely :—

(a) The term of the loan shall not ordinarily exceed 30 years ; but in the case of loans granted for water-supply and drainage schemes, it may exceed 30 years but shall not exceed 40 years or such other period as may be specified by the Government in this behalf ;

(b) the interest payable on the loan shall be at such rate as may be fixed by the Government ; and

(c) in the case of a non-Government loan exceeding twenty-five lakhs of rupees, the date of floatation of the loan shall be such as may be approved by the Government.

6. *Prescribed conditions.*—(1) In granting or sanctioning a loan, the Government may prescribe any further conditions not inconsistent with the Act, and with these rules, as they may think fit.

(2) In particular and without prejudice to the generality of the provisions contained in sub-rule (1) the following conditions shall be prescribed, namely :—

(i) In the case of every loan, that the Government shall determine and the Local Authority shall pay the cost—

(a) of any inquiry made under rule 5,

(b) of inspections made, and other measures of control taken, under rule 7, and

(c) of any other proceedings taken by order of the Government under these rules ;

(ii) in the case of every loan, that the Local Authority shall furnish to the Accountant-General, Madras, and to the Government, any information which they may require regarding its funds and regarding the expenditure of the loan ;

(iii) in the case of a Government loan—

(a) that the Government reserve the right to adjust the amount applied for to the credit of the Local Authority on the date specified in the application, or, in the alternative, to require interest to be paid on the amount of the loan from that date, and

(b) that the Government, if they consider that the Local Authority has failed to comply with any of the conditions prescribed in respect of the loan or with any of the requirements of these rules, may at any time order that no further payments shall be made on account of such loan and that any amount advanced with interest thereon shall be repaid immediately ; and

(iv) in the case of a non-Government loan, that the Local Authority shall not, without the previous approval of the Government, vary the dates within which the raising of the loan or of the first instalment of it, has been sanctioned, and that, if the loan is raised by instalments, the Local Authority shall report, for the previous approval of the Government, the dates within which each further instalment is to be raised.

7. *Control and inspection of works and accounts.*—The Government shall make such provision as they may deem necessary—

(a) for ascertaining and securing that the money borrowed is duly applied to the purpose for which it has been borrowed, and that the unexpended balance of the loan is not employed otherwise than in accordance with these rules ; and

(b) where the loan is taken for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3 of the Act for the proper inspection of the work to be carried out: provided that every such work and the accounts connected therewith shall be open at all times to the inspection of—

(1) the Superintending or Executive Engineer in whose circle or division, as the case may be, the work is situated, and

(2) of any person who may be authorized to inspect the accounts of the Local Authority, and

(3) of any other person specially authorized by the Government in this behalf.

8. *Procedure on attachment.*—When the Government decide to attach any funds under section 5 of the Act the following procedure shall be observed, namely :—

(a) The Government shall issue a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Government may appoint. The Government shall cause such notice to be published in the local official gazette, and in such other manner as they may deem fit within the local limits of the area subject to the control of the Local Authority.

(b) the officer appointed by the Government under section 5 of the Act shall pay the moneys collected or received under such attachment to the lender, or, in the case of a Government loan, into the Government Treasury.

(c) The said officer shall prepare the accounts of moneys so collected, and of the cost of collection, in such form as the Government may, from time to time, direct. He shall deliver a copy of the accounts to the Local Authority, and shall cause a copy to be published in the *Fort St. George Gazette.*

9. *Unexpended balances.*—If, on the completion of the work or the closing of the account of the transaction for which a Local Authority has borrowed money, the Government are satisfied that the whole of the money has not been spent on the purpose for which it was borrowed they shall proceed as follows, namely :—

(a) *In the case of a Government loan.*—The Government may direct that the unexpended balance—

(i) shall be forthwith repaid to Government, in which case the principal of the debt shall be reduced by an equivalent amount and such variation as they may consider necessary on this account in the instalments fixed for the liquidation of the loan shall be made ; or

(ii) shall be utilized in carrying out any works which the Local Authority is legally authorized to carry out.

(b) *In the case of a non-Government loan.*—The Government may direct that the unexpended balance shall be utilized either in the reduction in any way of the debt of the Local Authority, or in carrying out any works which that Authority is legally authorized to carry out.

10. *Interest on Government loans.*—The following provisions shall apply to interest on Government loans, namely :—

(1) Loans taken in successive years, even though they be by instalments of a single loan covered by a single sanction, shall be treated as separate loans, each of which shall bear interest at the rate fixed for such loans in the year in which it is drawn. Interest shall be charged at the rate agreed upon yearly or half-yearly, as the Government may determine.

(2) The Government may, if they think fit, direct that compound interest at a rate not less than 7½ per cent per annum shall be paid upon all overdue instalments on interest, or of principal and interest.

11. *Repayment of Government loans.*—With the previous consent of the Government, the Local Authority may, at any time, repay the whole or any part of a Government loan in advance of the period fixed by the conditions of the loan.

12. *Accounts of Government loans.*—The accounts of every Government loan hall be kept by the Accountant-General, Madras.

13. *Sinking fund for non-Government loans.*—In the case of a non-Government loan, if the loan is not repayable by annuities or annual drawings, the Local Authority shall establish a sinking fund in the following manner, namely :—

(1) it shall pay out of its income, yearly or half-yearly, into such fund, a sum which, accumulating at such rate of compound interest as the Authority sanctioning the loan may fix, will be sufficient to secure the liquidation of the loan within the term fixed for its repayment ;

(2) it shall make the first of such payments within one year from the date of taking or raising the loan, unless the sanctioning Authority otherwise directs ; and

(3) it shall submit the accounts of its sinking fund annually to the Accountant-General, Madras, and shall at once make good from its income any amount by which he may certify that the fund is deficient, unless the Government sanction a gradual readjustment.

APPENDIX 17.

[*See* Chapter X, Article 241.]

RULES FOR THE GRANT OF CONCESSIONS TO GOVERNMENT SERVANTS AND THEIR FAMILIES AND INDIGENT PERSONS TO ENABLE THEM TO UNDERGO ANTI-RABIC TREATMENT.

1. "Government servant" in these rules means a Government servant, whether temporary, officiating or permanent, paid from State Revenues or from Port and Marine funds administered by the Government and includes a member of the work-charged establishment of the Public Works Department or of a temporary establishment in the Forest department sanctioned under section 7 (*b*) of the Madras Forest Code or of piece-work or day-extra establishment in the Government Presses but does not include a Government servant on foreign service or in municipal or local fund service; it also includes a Government servant whose pay is debitable to Central Revenues if he is under the Administrative control of the State Government acting as the Agent of the Central Government.

2. Government servants and their families when exposed to infection from rabid animals or those suspected to be rabid may proceed for anti-rabic treatment either to the Pasteur Institute, Coonoor, or to any of the other treatment centres other than Mission hospitals, provided by the Government which ever is nearest to them.

3. Any Government servant who has difficulty in finding at once the means to enable him to proceed to the Pasteur Institute, Coonoor, or any other centre for anti-rabic treatment that is nearest may be granted—

(i) an advance not exceeding his actual travelling expenses to and from the place to which he is proceeding for anti-rabic treatment, viz., (*a*) single fare each way by railway of the class by which he is entitled to travel on duty, (*b*) for journeys by road or river the actual cost of transit, not exceeding the amount admissible under the rules. The expenses for the return journey should be paid to the patient after the treatment is finished, by the Treasury Officer of the station on production of a discharge certificate from the medical officer in charge of the centre, and in the case of a treatment centre where there is no Government treasury, the medical officer in charge of the centre should advance the expenses for the return journey from the permanent advance held by him and subsequently recover the same from the nearest Government treasury,

(ii) an advance of one month's pay, and

(iii) casual leave for twenty days if he is employed in a place which is a treatment centre and casual leave for twenty days plus the time required to go to and return from nearest treatment centre, if he is employed in a place which is not a treatment centre, provided that if the absence of such Government servant makes it necessary for a substitute to be appointed during this period, the period of absence may, under the orders of the Government be treated as extra leave on full average pay not debitable to his leave account and not as casual leave. Any further leave required should be leave on full or half average pay, as the case may be, debitable to his leave account.

NOTE 1.—The word 'pay' occuring in this and subsequent rules should be interpreted as referring to substantive pay as defined in rule 9 (28) of the Fundamental Rules.

In the case of a Government servant without a lien on a permanent post, pay actually drawn may be taken as substantive pay.

In the case of a piece-worker employed in the Government Press, Madras, and its branches, 'pay' will mean pay calculated at class rates and in the case of day-extra establishments pay calculated at the rate fixed for them.

NOTE 2.—The grant to last grade servants of extra leave on full average pay contemplated in this rule is not subject to the usual condition that there should be no extra expense to the Government.

NOTE 3.—The maximum leave admissible to a member of the work-charged establishment of the Public Works Department or of piece-work or day-extra establishment in the Government Presses to whom the concession is extended, will be casual leave for fifteen days if he is employed in a place where the anti-rabic treatment is available and casual leave for fifteen days plus the time required to go to and return from the nearest treatment centre, if he is employed in a place where such treatment is not available; provided that, if a substitute is appointed, the whole period of leave will be treated as leave without allowances. Any further leave required will also be treated as leave without allowances.

NOTE 4.—In the case of Government servants whose pay does not exceed Rs. 50 per mensem, the recovery of the amounts advanced as travelling allowance may be waived. In the case of those drawing over Rs. 50 but not more than Rs. 100, where special circumstances exist the recovery of the amounts advanced as travelling allowance may be waived altogether or in part, if the head of the department thinks fit.

4. Any Government servant a member of whose family is exposed to infection from a rabid animal or those suspected to be rabid and who has difficulty in finding at once the means of sending him or her to the Pasteur Institute, Coonoor, or to the nearest treatment centre other than a mission hospital may be granted an advance not exceeding the actual travelling expenses admissible under rule 3 (i) plus one month's pay. If he does not draw more than Rs. 100 a month, an advance of the travelling expenses of an attendant, if necessary, may be given to a similar amount and subject to the same conditions of recovery (see below) as for the patient. In the case of Government servants whose pay does not exceed Rs. 50, the recovery of the amounts advanced as travelling expenses for the members of their families and for the attendant may be waived. In the case of those drawing over Rs. 50 but not more than Rs. 100, where special circumstances exist, the travelling expenses advanced for the members of their families and for the attendant may be waived altogether or in part if the head of the department thinks fit.

5. All officers of the Medical, Public Health and Animal Husbandry departments of whatever class are treated as on duty for the purpose of pay, travelling allowance, leave and pension for the period covered by their journeys to and from the nearest centre for anti-rabic treatment, and their residence at any of the centres provided that they come into contact with rabid or suspected animals while actually discharging their official duties.

6. Government servants drawing more than Rs. 50 per mensem proceeding to the Pasteur Institute or any other centre for treatment should bear the cost of their maintenance both during their journey and while under treatment at the Institute or the inoculation centre. Those drawing not more than Rs. 50 per mensem are entitled to maintenance allowance during treatment as well as during the journey to and from the Pasteur Institute or the nearest treatment centre, at the rates of daily allowance admissible to them under the Madras Travelling Allowance Rules. The same concession is also admissible to members of the families of Government servants who undergo anti-rabic treatment.

NOTE.—The menials employed in the Medical, Public Health and Animal Husbandry departments who are paid from contingencies and who come into contact with rabid or suspected animals while actually discharging their official duties are entitled to the concessions admissible under rules 5 and 6 above.

7. The officers of the Madras State mentioned in *Annexure A* are authorized to grant the abovementioned concessions to Government servants employed under them or subject to their authority.

8. The despatch of every Government servant or every member of the family of a Government servant to the Pasteur Institute, Coonoor, or the nearest centre for anti-rabic treatment other than a mission hospital should at once be reported to the officer immediately superior to the officer by whom the patient is sent, and by that officer, if he is not the head of the department, to the head of the department. Where the head of the department himself sends the person, no further report will be required. A report should also at once be made direct to the Director of the Pasteur Institute, Coonoor, or the medical officer in charge of the inoculation centre concerned, in the form given in *Annexure B*.

9. The Director of the Institute or the medical officer in charge of the inoculation centre, on production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules as a recoverable loan, may grant to such a Government servant an advance not exceeding one month's pay, intimating the grant to the head of the department to which the Government servant belongs with a view to the recovery of the sum advanced from his pay in not less than three but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director or the medical officer in charge of the inoculation centre from the officer in charge of the treasury or sub-treasury, who will, when necessary, arrange to pass it on to the district concerned. Subject to the same conditions of proof and recovery, the Director or the medical officer in charge of the treatment centre may also make in very special cases a further advance not exceeding half a month's pay to a Government servant who has already received an advance of one month's pay before his departure for the Institute or the hospital, but has run short of funds while under treatment, and may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs. 50 a month, to the amount admissible under rule 3 (i) and 6. Any of the above advances may also be granted to a Government servant, subject to the above conditions of proof and recovery, if applied for by him on account of a member of his family undergoing treatment at the Institute or the hospital.

10. The discharge certificate to be granted by the Director or the medical officer in charge should be prepared in duplicate; one copy of it should be despatched by him to the Government servant responsible for the original advance, and the other copy should be attached to the bill for the travelling allowance for the return journey which will be presented for payment at the treasury.

11. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the Institute or the treatment centre, and should also be supported by the original intimation received from the officer who is responsible for the original advance. Maintenance charges for days spent at the Institute or the hospital and for the days of the return journey may be advanced on separate bills drawn by the Director or the medical officer in charge of the treatment centre, who will certify thereon the class to which the patient belongs and the number of days that he was under treatment or that will be occupied in the journey.

12. The travelling and maintenance allowances of Government servants and their families paid from State Revenues should be debited to a special detailed head, viz., "71. Miscellaneous—Miscellaneous and unforeseen charges—Miscellaneous—Charges for the treatment of patients at the Pasteur Institute (or at any of the treatment centres)." The travelling and maintenance allowances of Government servants paid from Central Revenue and who are under the administrative control of the State Government acting as the Agent of the Central Government should be debited to Central Revenues. The bills for such charges should be sent to the Head of the Office or Department under the Central Government under which the Government servants concerned are serving. The travelling and maintenance allowance of servants of Port and Marine funds administered by the Government should be

debited to the funds from which their salaries are met. Any recoveries of overdrawals to be effected in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled will be made by the Accountant-General.

NOTE.—In the case of all Government servants and their families the charge for the anti-rabic vaccine and for telegrams for vaccine will be borne by the Government.

13. All advances made to Government servants, under rules 3 and 4 should ordinarily be recovered in three equal monthly instalments as provided in Article 239 (c) of this Code. But in special cases where it is considered that the enforcement of the rules would cause hardship, the Government or the Honourable the Judges of the High Court, the Board of Revenue and the officers named below, who have been specially empowered in that behalf, may sanction the repayment of an advance in more than three but not more than twelve instalments :—

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees and the balance should be recovered in the last instalment.

Director of Medical Services.

Inspector-General of Prisons.

Inspector-General of Police.

Inspector-General of Registration.

State Port Officer.

Director of Public Instruction.

Chief Engineer, Public Works Department.

Director of Public Health.

Chief Conservator of Forests.

Director, Madras State Transport Department.

Chief Inspector of Approved Schools and Vigilence Service.

13-A. The family of a Government servant of the class referred to in rule 1 shall also be entitled to anti-rabic treatment at the Pasteur Institute or other treatment centres other than a Mission hospital on the same scale and conditions allowed to the Government servant himself in each case as laid down in rules 1 to 13.

NOTE.—The term 'family' means a Government servant's wife, legitimate children and step-children residing with or wholly dependent on him.

14. Indigent patients, when exposed to risk of infection from rabid animals or those suspected to be rabid should proceed for anti-rabic treatment to the Pasteur Institute, Coonoor, or any of the treatment centres provided by the Government that is nearest. Any indigent person domiciled in India, not employed in the public service, who has been exposed to infection from a rabid animal or one suspected to be rabid and who, in the opinion of any of the officers empowered in this regard is unable to proceed to the nearest centre for anti-rabic treatment at his own expense may be granted the following concessions, viz., (a) a single, third-class fare each way by railway, (b) for journeys by road or river the actual cost of transit, and (c) maintenance allowance at the following rates :—

Europeans and Anglo-Indians, fifty naye Paise during the journey and seventy-five naye Paise during treatment. Indians, twenty-five naye Paise during the journey and six annas during treatment :

Provided that for the purpose of this rule no person or member of the family of a person who pays more than Rs. 50 as kist per annum or whose income from any other source than land exceeds Rs. 50 per mensem shall ordinarily be classed as indigent nor shall any person be classed as indigent who has at the time or can obtain from relatives the means of paying his expenses.

15. Indigent patients and their attendants proceeding to the Pasteur Institute, Coonoor, or to the nearest anti-rabic treatment centre other than a mission hospital should be paid in cash a single third-class fare by the shortest and cheapest route by the officer, who despatches them, and the Director, Pasteur Institute, Coonoor, or the medical officer in charge of the treatment centre will make similar arrangements for the patients' return journey.

Persons who are exposed to infection from rabid animals or those suspected to be rabid when applying for certificates of indigency should produce evidence to the satisfaction of the officers and others referred to above that they have actually been exposed to the risk of infection with rabies, etc. The officers and others who have been authorized to issue certificates of indigency should insist on such evidence before the grant of such certificates.

16. The following procedure should be adopted in regard to the payment to be made to indigent persons and their attendants proceeding to or returning from an anti-rabic treatment centre and the recoveries to be made from the local bodies concerned. The railway fares should be paid in cash by the officers despatching the indigent patients, money being drawn on contingent bills debitable to "Advances Repayable—Objection Book Advances—Other Officers". The despatching officers should, with reference to rule 23, give intimation to the local bodies concerned regarding the amount paid to indigent persons for railway fares and maintenance charges. These amounts should be recovered from the local bodies concerned by presenting bills. A copy of the intimation should also be sent to the Accountant-General, Madras, who will watch the recoveries made from the local bodies. The recoveries will be credited to the same head.

As regards the payment of maintenance charges for days spent at the treatment centre and for the days occupied by the return journey and also of the third-class railway fare or the actual cost of transit by road or by river, when necessary, for the return journey to indigent patients, who are not Government servants, coming from local board or municipal areas to Government medical institutions which provide anti-rabic treatment, the following procedure shall be adopted :—

The district boards or the municipalities should place with the superintendents or the medical officers of such of those Government medical institutions in their areas which provide anti-rabic treatment sufficient permanent advances from which the superintendents or medical officers should make payments to the indigent patients undergoing anti-rabic treatment in those institutions, recouping the expenditure every month or earlier, if necessary, from the local bodies concerned by presentation of bills which should be paid promptly by the local bodies. Superintendents or medical officers of Government medical institutions should in no case draw money from the treasury on contingent bills to meet the above expenditure. They should in no case incur from the above permanent advances any other expenditure except the maintenance charges for the days spent on treatment and for the days occupied by return journey and the third-class railway fare or the actual cost of transit by road, or river, when necessary, for the return journey, whichever is lesser.

NOTE.—Officers who are authorized to despatch indigent patients for anti-rabic treatment to the nearest anti-rabic treatment centre other than a mission hospital but who cannot draw money from the treasury may pay the railway fares to indigent patients and their attendants from the permanent advances held by them and subsequently recover the same from the local bodies concerned by presenting bills.

17. The patient may be paid in advance the actual cost of transit for journeys by rail or by road or by river, when necessary, and maintenance allowance for the period of his journey to the institute or the hospital. He should take with him and produce a certificate signed by the officer despatching him that he has been sent

to the institute or any other centre for treatment at the expense of State revenues or by local or municipal funds. If the area to which the patient belongs is within the limit of a municipal town or of a local board, the name of the municipality or local board concerned should be stated in the certificate.

18. The maintenance allowance of the patient while under treatment and for the period of the return journey and also, if necessary, the cost of transit for journeys by rail or by road or by river on the return journey, will be disbursed by the Director, Pasteur Institute, Coonoor, or the medical officer in-charge of the treatment centre in the first instance and subsequently recovered from the treasury on production of a discharge certificate.

19. The discharge certificate to be granted by the Director or the medical officer should be prepared in duplicate. One copy should be despatched by him to the Government servant responsible for the original advance and the other should be attached to the bill for travelling allowance for the return journey when presented for payment at the treasury.

20. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the Institute or other treatment centre and should be supported by the intimation received from the officer responsible for the original advance.

21. Maintenance charges for days spent at the institute or the treatment centre and for the days occupied by the return journey and also the third-class railway fare may be advanced on separate bills drawn by the Director or the medical officer who will certify thereon the days that the patient was under treatment or that will be occupied in the journey.

NOTE.—The bills drawn by the medical officer should exclude dieting charges incurred on behalf of any indigent person who has been admitted as an in-patient in any of the treatment centres other than the Pasteur Institute, Coonoor, while undergoing the treatment.

22. Any indigent person who is (a) a woman, (b) a child under 16 years of age or (c) a man incapable by reason of age or other sufficient cause of travelling alone, may be allowed to be accompanied by not more than one attendant (except in the cases provided for in the note below), the cost of such attendant being debited to the same fund to which the charges on account of the patients are debited. Such attendant or attendants may be granted travelling expenses and maintenance allowance at the rate sanctioned for patients and also wages not exceeding twenty-five naye paise a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant or attendants. This concession is also admissible to Government servant drawing not more than Rs. 100 a month and subject to the condition in rule 4 to members of the families of such Government servants.

NOTE.—More than one attendant may be allowed on the authority of one of the competent authorities in special cases, as, e.g., when the patient is a child unable to travel without the mother or other woman in-charge who also requires an attendant, or when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.

23. The despatch of each indigent person to Coonoor or any other centre except a mission hospital for anti-rabic treatment at the public expense should at once be reported to the Director or the medical officer concerned in the form given in *Annexure B*. A report should also be sent to the executive authority of the municipality or the commissioner of the panchayat union concerned if the area from which the patient is despatched is within the limits of a municipal town or of a panchayat union; and in every case a report should also at once be sent to the Accountant-General.

The report should state—

(a) the amount of travelling allowance (by rail, road or river) advanced;

(b) the number of days for which and the rate at which maintenance allowance has been advanced;

(c) the charges that should be borne by State revenues or by municipal or panchayat union funds.

In the case of persons who of their own accord resort to any centre for anti-rabic treatment, the necessary reports should be sent to the Accountant-General and the local bodies concerned by the medical officer in charge of the treatment centre.

24. (a) The expenses incurred in the treatment of indigent persons residing within the limits of the following cantonments, viz., Wellington, St. Thomas Mount, Pallavaram and Poonamallee should be debited to Cantonment funds.

NOTE.—The term "expenses" in this rule includes the cost of the anti-rabic vaccine and the charges incurred on account of telegrams to the Pasteur Institute, Coonoor, for the vaccine and also the third-class railway fares, but does not include the actual dieting charges of persons admitted as in-patients in Government hospitals, local fund and municipal medical institutions while undergoing treatment.

(b) In the case of other indigent patients, the cost of anti-rabic vaccine and telegram charges will exclusively be debited to State funds but maintenance charges and the railway fares advanced to such patients will be recovered once a month before the end of the month from the local body concerned if the patient is residing within the jurisdiction of a district board or municipality. The exhibition of the charges in the public accounts shall be as under :—

(1) The cost of anti-rabic vaccine supplied to Government, Local Fund and Municipal hospitals recognized by the Government as anti-rabic treatment centres in the State should be treated as regular expenditure of the hospitals concerned and should be debited to "Medicines and hospital necessaries—Voted."

(2) The expenditure on service postage on account of telegrams sent to the Pasteur Institute, Coonoor, for the despatch of vaccine should be treated as a contingent charge of the hospital concerned and should be debited to "Contingencies—Voted—Miscellaneous".

(3) Advances of maintenance charges and third-class railway fares made by Superintendents or medical officers of hospitals to indigent out-patients undergoing anti-rabic treatment should be classed as under :—

(i) "Advances repayable—Civil advances—Objection Book Advances—Other officers (anti-rabic charges)" only in cases where the charges are recoverable from local bodies and others, subsequent recoveries being credited to the same head of account; and

(ii) "71. Miscellaneous—Miscellaneous and unforeseen charges—Miscellaneous (charges for the treatment of patients at the Pasteur Institute)" in cases where such charges are to be met from State funds.

NOTE.—The procedure to be followed for the accounting of the expenditure on telegrams, the cost of vaccine and maintenance and other charges of patients undergoing anti-rabic treatment in local fund and municipal medical institutions recognized by the Government as anti-rabic treatment centres is laid down below :—

(i) *Expenditure on telegrams.*—Medical officers in-charge of local fund and municipal medical institutions should utilize local fund or municipal perforated stamps for the despatch of telegrams and recover the cost from State funds by presenting a bill at the end of the each month to the Treasury Officer. This officer will debit the expenditure on the monthly bills to the contingencies of the Government Headquarters Hospital of the district in which the local fund or municipal hospital

is situated, adjust the amount to the credit of the panchayat union or municipal council concerned and advise the commissioner, panchayat union or the executive authority of the municipality of the claim made.

(ii) *Cost of vaccine.*—The medical officers in charge of the local fund or municipal medical institutions may, after countersigning the bills, forward them to the Director, Pasteur Institute, Coonoor, who will present them at the Sub-Treasury, Coonoor, for debiting the amount to the Headquarters Hospital of the district concerned and crediting it to the funds of the Pasteur Institute.

(iii) *Maintenance and other charges.*—In the case of Government servants who are treated in local fund or municipal medical institutions, medical officers in-charge of the institutions should meet the maintenance and other charges from their permanent advance in the first instance and subsequently recover the amount from State revenues by presenting at the treasury at the end of each month a bill countersigned by the District Medical Officer concerned and supported by proper vouchers. The Treasury Officer will pass the bill and adjust the amount of the bill to the credit of the panchayat union or municipal council concerned.

(c) In the case of indigent patients other than Government servants who come from other local board or municipal areas, the medical officer of the local fund or municipal medical institution wherein they are given anti-rabic treatment should meet the maintenance and other charges from their permanent advance in the first instance and subsequently recover the amount from the local board or municipal council concerned. All claims arising in those cases should be settled by the local body within a month from the date of receipt of the bill. The Government leave it to the local bodies concerned to make their own arrangements in regard to the manner in which the amounts are to be adjusted.

25. The Director or the medical officer concerned may make advances to indigent patients who come to the institute or the treatment centre at their own expense but are unable to maintain themselves or to pay for their return journey. Such advances should be recovered from the local bodies concerned by presenting immediately on completion of the treatment a bill supported by the certificate of indigence produced by the patient as required by rule 14. If more than one indigent patient from the same local area completes the treatment in the course of a month, a consolidated bill to cover all the cases may be sent to the local body concerned. When an apparently indigent patient arrives without a certificate of indigence, the Director or the medical officer in-charge of the treatment centre may admit the patient without waiting for the certificate, but he should at once send the name and address of the patient to the executive authority of the municipality or the Tahsildar of taluk concerned with a request that a certificate of indigence should be sent. The executive authority of the municipality or the Tahsildar should treat such communications as *very urgent* and send a reply to the medical officer concerned before the patient has completed the treatment, i.e., within 14 days of the persons' admission as patient. On receipt of the certificate from the Tahsildar or the executive authority, the maintenance allowance and third-class railway fare advanced to the patients should be recovered from the local body concerned by presenting a bill as prescribed above. If, on the other hand, no certificate is received from or given by the executive authority or the Tahsildar, the Director or the medical officer concerned should recover, if possible, the charges from the patient, and if this cannot be done, the possibility of recovering them should be investigated in the following manner :—

The Director or the medical officer concerned should correspond direct with the officers in-charge of the district to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District Officers should take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director or the medical

officer that they have done so. The Director or the medical officer should then recover from the treasury any sum of money advanced by him producing the District Officer's 'acceptance' in support of the claim. If the patient resides within the area under the jurisdiction of a municipality or panchayat union within the Madras State, the claim should then be passed on to the local body concerned for adjustment. If the patient resides outside the Madras State, the Director or medical officer should correspond in the manner indicated above direct with the District Officer of the area in which the patient resides and if the District Officer accepts the claim any sum of money advanced should be recovered from the treasury producing the District Officer's 'acceptance' as a voucher. The Accountant-General, Madras, will then debit the amount advanced to the State Government concerned through the exchange accounts. If no District Officer accepts the claim, it should be adjusted finally as a State charge under the head "71. Miscellaneous —Miscellaneous and unforeseen charges—Miscellaneous charges for the treatment of patients at the Pasteur Institute" in the books of the Accountant-General, Madras.

NOTE.—The Director, Pasteur Institute, Coonoor, is also authorized to sanction the debit to State revenues of irrecoverable advances subject to the submission of quarterly returns to the Government of such sanctions through the Director of Medical Services.

26. With regard to indigent patients who are sent for treatment from the Pasteur Institute to the Government Hospital, Coonoor, the Director may, in the first instance, defray the expenses connected with their diet, and, in the case of death, of their burial or cremation, as the case may be, and recover the cost in accordance with the procedure laid down in rules 23 to 25.

ANNEXURE A.

(*See* Rule 7.)

LIST OF OFFICERS EMPOWERED TO GRANT CONCESSIONS TO GOVERNMENT SERVANTS EMPLOYED UNDER THEM OR SUBJECT TO THEIR AUTHORITY TO PROCEED TO THE PASTEUR INSTITUTE, COONOOR, OR ANY OTHER CENTRE FOR ANTI-RABIC TREATMENT OTHER THAN A MISSION HOSPITAL.

Agriculture Department.

Chief Conservator of Forests.
Director of Fisheries.
Director of Agriculture.
Director, Cinchona Department.
Director of Animal Husbandry.

Finance Department.

Examiner of Local Fund Accounts.

Home Department.

Inspector-General of Police.

Inspector-General of Police, Fire Service Branch.

Commissioner of Police, Fire Service Branch.

Commissioner of Police.

Inspector-General of Prisons.

Chief Inspector of Approved Schools and Vigilance Service.

Hon'ble the Chief Justice of the High Court of Judicature at Madras.

Administrator-General and Official Trustee, Madras.

Registrar-General of Births, Deaths and Marriages.

Sheriff of Madras.

Education and Public Health Department.

Director of Medical Services.

Director of Public Health.

Director, State Forensic Science Laboratory.

Director of Town-Planning.

Chief Engineer (Public Health).

Sanitary Engineer.

Honorary Director of Indigenous Medicine.

Director of Public Instruction.

Superintendent, Government Museum and Principal Librarian, Connemara Public Library.

Advocate-General, Madras.

Inspector of Municipal Councils and Local Boards.

Industries, Labour and Co-operation Department.

Director of Industries and Commerce.

Registrar of Co-operative Societies.

Registrar of Joint Stock Companies.

Commissioner of Labour.

Protectors of Emigrants.

Director, Madras State Transport Department.

Political Department.

Comptroller.

Secretary to the Governor.

Public Department.

Secretaries, Deputy Secretaries and Under Secretaries to Government.

Secretary to the Madras Legislature.

Public Works and Highways and Rural works Departments.

Chief Engineers.

Chief Electrical Inspector to Government.

State Port Officer.

Transport Commissioner, Madras.

Director of Stationery and Printing.

Revenue Department.

Board of Revenue.

Inspector-General of Registration.

Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.

Chairman, Madras Sales Tax Appellate Tribunal.

ANNEXURE B.

(*See* Rules 8 and 23.)

FORM OF INTIMATION OF DESPATCH OF PATIENTS FOR ANTI-RABIC TREATMENT.

(1) Name of patient.
(2) Age and sex.
(3) Occupation or designation of appointment, if a public servant.
(4) Address in full.
(5) Father's name.
(6) Whether indigent or not.
(7) If indigent and not a Government servant, the municipal town or the local board area to which the patient belongs.
(8) Name of attendant or attendants, if any.
(9) Whether the expenditure is debitable to State, Local or Municipal Funds.
(10) Details of the amount advanced to the patient and the attendant or attendants if any—
    (*a*) Advance of one month's pay.
    (*b*) Road journey allowance to the entraining railway station.
    (*c*) Class railway fare from to
    (*d*) Class steamer or boat hire at Rs. per head from to
    (*e*) Diet en route for days at per day.

(11) The names and addresses of other persons who were bitten by the same animal.

Station

Date (Signature of despatching officer.)

Designation.

Copy to be sent—

(i) (in duplicate) to the Medical officer in-charge of the inoculation centre or the Director, Pasteur Institute, Coonoor.

(ii) to the Accountant-General, Madras.

(iii) to the Executive Authority of the municipality, or to the commissioner, panchayat union, or to the officer immediately superior to the officer by whom the patient is sent.

APPENDIX 18.

[*See* Chapter X, Article 260]

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE GOVERNMENT TO REMIT OR WRITE-OFF IRRECOVERABLE ARREARS OF LOANS AND ADVANCES.

NOTE.—(1) The exercise of these powers is subject to the same conditions as those laid down for writes-off of losses in *Appendix* 21.

(2) The limits mentioned in column (3) below refer to the amount of principal involved. When a competent authority remits or writes-off any irrecoverable amount under principal, it may also waive any unpaid interest due on that amount.

Class of loan or advances.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
I. Advances to Cultivators.		
(i) Advances made under the Madras Land Improvement and Agriculturists' Loans (General) Rules, 1933—		
(*a*) if the work for which the loan was sanctioned has failed from causes beyond the borrower's control.	Board of Revenue	No maximum. Subject to the provisions of Rule XXVI of the general rules.
(*b*) in other cases	Board of Revenue ..	Rs. 1,000 *See* Instruction II in Chapter 5 of Part III of the Madras Loans (Takkavi) Manual.
(ii) Advances made under the (Madras Agriculturists' Loans Relief of Indebtedness) Rules, 1939.	Board of Revenue ..	Rs. 1,000 *See* Instruction II in Chapter 5 of Part III of the Madras Loan (Takkavi) Manual.
II. Miscellaneous Loans and Advances.		
Loans to member of communities eligible for the ameliorative measures undertaken by the Harijan Welfare Department—		
(i) Loans to Kallar Co-operative Societies (Madurai).	Director of Harijan Welfare.	Rs. 250 for a society.

Class of loan or advances.	Authority empowered to sanction remission or write-off.	Maximum limit of sanction for each case.
(1)	(2)	(3)
II. Miscellaneous Loans and Advances.		
(ii) Loans for the acquisition of house sites for communities eligible for help by the Harijan Welfare department and labourers given direct to individuals.	Director of Harijan Welfare.	Rs. 250 for an individual.
(iii) Loans for the acquisition of house-sites for communities eligible for help by the Harijan Welfare department and labourers, given through Co-operative societies under the control of the Co-operative department.	Registrar of Co-operative Societies.	Rs. 250 for a society.
(iv) Advances to Chank Divers.	Director of Fisheries.	Rs. 100 for an individual diver.
III. Advances repayable.		
(i) Special advances—Advances for the settlement of criminal gangs (industrial and agricultural advances). (*See* Article 252.)	Director of Harijan Welfare. (These limits apply to industrial advances and agricultural advances separately).	Rs. 50 for an individual, subject also to a total limit of Rs. 500 in a year
(ii) Revenue advances. (*See* Article 256).	Board of Revenue	Rs. 500.
(iii) Forest advances. (*See* Article 257).	Chief Conservator of Forests.	Rs. 1,000.
(iv) (1) Recoveries from fishermen for the mechanised boats supplied on instalment basis wherever necessary due to unforeseen circumstances.	Director of Fisheries.	Up to a limit of Rs.500 in each case subject to a total limit of Rs. 5,000 in a year.
(2) Recoveries from fishermen for the supply of Nylon net supplied on instalment basis wherever necessary due to unforeseen circumstances.	Director of Fisheries.	Up to a limit of Rs.500 in each case subject to the total limit of Rs. 5,000 in a year.

APPENDIX 19.

[*See* Chapter XI, Article 262.]

KINDS OF DEPOSITS.

I. Revenue Deposits.

This head includes the following kinds of deposits :—

(1) Earnest money deposits made by intending tenderers in all departments.

NOTE.—In the case of all auction sales in the Forest, Approved schools and Vigilance and Jail departments, selling officers are authorized to return the deposits of unsuccessful bidders at the close of the sale on each day but the gross transactions should be included in the Government Account. [*See* Treasury Rule 7(2).

(2) Initial deposits made by intending bidders at auction sales of abkari and opium privileges and fishery rentals, and also the further deposits made by successful bidders.

NOTE.—Selling officers are authorized to return the deposits of unsuccessful bidders at the close of the days' sale, but the gross transactions should be included in the Government Account—*See* Treasury Rule 7 (2).

(3) Security deposits received from the lessees of the usufruct of Government trees.

(4) Security furnished in cash by a Government Servant or a contractor and not converted into an interest-bearing form of security. (*See* Articles 279 and 280.)

(5) Security furnished in cash by the executive officer of a religious institution to the Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.

(6) Deposits by villagers of the equivalent of free labour promised for Rural Reconstruction Schemes.

(7) Security furnished in cash by a private employer in respect of a Government servant lent to him on foreign service terms. (*See* Article 293.)

(8) Deposits made by holders of shooting licences in the Forest department for the due fulfilment of the conditions of the licence.

(9) Deposits furnished by retail dealers under rule 8 (1) of the Madras Sales of Motor Spirit Taxation Rules, 1939.

(10) Security deposits furnished by the proprietors as entertainments under rule 21 of the Madras Entertainments Tax Rules, 1939.

(11)*Moneys received by the Chief Electrical Inspector to the Government under the provision of the Electricity Act in cases where consumers of electrical energy dispute the claims of the licensee.

(12) Earnest money deposit furnished by the custodians of breeding bulls which are distributed to them under the terms and conditions of the Government Livestock Distribution Scheme.

(13) Caution money deposits collected from—

(*a*) the students in the Government Medical Colleges (including the College and School of Indigenous Medicine), the College of Engineering, Guindy (including deposits for electric lighting charges in the hostel), the Agricultural College, Coimbatore, and the Central Polytechnic, Madras, and the boarders in the Government Nandanar Hostel for Boys, Chidambaram ;

(b) the students in the Veterinary College, Madras, towards room-rent, electric current, water charges, etc., in the hostel;

(c) pupil-compounders and pupil-midwives undergoing training in Government medical institutions;

(d) paid and unpaid House Surgeons and House Physicians—

(i) as a security against loss or damage to the furniture and other property in the quarters and (ii) as a security against loss of or damage to the equipment which they handle while engaged in official work;

(e) members of the public borrowing books from the library attached to the Agricultural College, Coimbatore, and the office of the Director of Industries and Commerce, and from the Connemara Public Library, Madras;

(f) apprentices admitted for training in the Industrial Engineering Workshop, Madras, and in the laboratory of the Chief Electrical Inspector to the Government;

(g) laboratory and library deposits taken from Science and other students in Government Colleges;

(h) the students in the Teacher's College, Saidapet, for the safe return of library books;

(i) the students in Government Training Schools for Masters for safe return of library books, recovery of fines, etc.;

(j) the students in Government Secondary and Training Schools for Women for safe return of library books;

(k) the students in the Physical Education Training Class for Women, Saidapet for safe return of library books, recovery of electric current charges, etc.;

(l) parties for work done on their behalf by the Industrial Engineering Branch of the Department of Industries and Commerce; and

(m) students admitted for craftsman training in the Government Industrial Training Institutes.

(14) Cash deposits taken from circus or entertainment parties to whom the vacant site attached to the Government Textile Institute, Madras, is occasionally leased.

(15) Initial deposits collected by Co-operative Inspectors and Labour Revenue Inspectors for the formation of co-operative societies among the communities eligible for help by the Harijan Welfare Department for the purpose of acquiring land for house-sites, till the co-operative society is formed in each case.

(16) Deposits made under the provisions of the Madras Estates Land Act, 1908 (Madras Act I of 1908). (*See* also Local Ruling 5 under Articles 64–67, Madras Account Code, Volume II.)

(17) Sale-proceeds of land sold for arrears of revenue.

(18) Receipts of estates under attachment or about to be sold for arrears of revenue, and deposits made by persons who apply for sales of immovable properties to be set aside. [Sections 30, 36 and 37-A of the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864).]

(19) Compensation for lands acquired under the provisions of the Land Acquisition Act, 1894 (India Act I of 1894).

(20) Fees for the survey of waste lands, till the land is sold in each case.

(21) Money received on account of all escheats, irrespective of their value, pending final disposal under the orders of the competent authority.

(22) Sale-proceeds of articles sold under the terms of the Indian Treasure Trove Act, 1878 (India Act VI of 1878).

(23) Any amount paid in excess of the annual instalment or any annual instalment paid long before the due date towards loans taken under the Land Improvement Loans Act, 1883 (India Act XIX of 1883), and the Agriculturists' Loans Act, 1884 (India Act XII of 1884). [*See* paragraph 3 (ii) of Chapter 5 of Part III of the Madras Loans (Takkavi) Manual.]

(24) Money remitted by postal money order on account of advance payment of land-cess to panchayats or refunds of revenue or refunds of deposits but returned by the Post Office as unclaimed. [*See* Article 310 of this Code and instruction 28 under Treasury Rule 16.]

(25) Pensions remitted by postal money order to one or more of several members of a family or a group of persons but returned by the Post Office as unclaimed.

(26) Undisbursed amounts of the advances drawn from the treasury by the Special Loans Officers for the grant of loans for the relief of indebtedness under the Agriculturists' Loans (Relief of Indebtedness) Rules, 1935.

(27) Rents collected from the ticket-holders for the sites of Mallipatnam and Sathubhavachatram fish-curing yards and payable to the owners of the sites.

(28) All moneys received in the process of execution of decrees under Rule XXII of the rules framed under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932) and moneys collected by the officers of the co-operative Department from the parties towards the travelling allowance and batta of witnesses summoned to attend arbitration cases under section 51 of the Madras Co-operative Societies Act, 1932.

NOTE.—The deposits should be refunded when necessary only on the authorization of the Deputy Registrar of Co-operative Societies.

(29) The fees of the Government Solicitor collected under the Mining Rules.

(30) Kalavasam amounts recovered from shortriyam villages under Board's Standing Order 153 (2) for payment to village servants.

(31) Moneys received in Revenue Courts for the service of summonses, for batta of witnesses and for other similar purposes.

(32) Allowances due to Thrishvekamdars of the Salem district after they are fixed at the final closing of the accounts and after they are sanctioned by the Collector.

(33) Deposits received from parties who apply for loans under the Madras State Aid to Industries Act, to meet incidental expenses, such as advertisement fees, fees payable to Government Solicitor, etc.

(34) Caution money collected from the boarders of the Government Harijan Hostels under the control of the Harijan Welfare Department.

(35) Deposits furnished by the applicants for mining lease to meet preliminary expenses.

(36) Deposits made by the patients for the occupation of the double cottages in the Government Tuberculosis Sanatorium, Tambaram.

(37) Rents collected under section 3 (4) of the Madras Estates Land (Reduction of Rent) Act, 1947, in the estates *not* taken over and the arrears of rent collected under section 55 (1) of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948, in the Estates taken over in respect of which there are two or more claimants and there is a dispute among them.

(38) Cost of commission remitted by the parties in advance for the issue of commission under the proviso to section 31 (4) of the Madras Plantations Agricultural Income-Tax Act, 1955.

(39) Rents deposited with the Revenue Divisional Officers by cultivation tenants under section 3 (3) (*a*) of the Madras Cultivating Tenants Protection Act, 1955.

(40) Amounts collected by the collectors under section 74 (8) of the Madras Hindu Religious and Charitable Endowments Act, 1951 by way of surcharge.

(41) Jenmikaram deposit.

(42) Security furnished in cash by the Industrialists, lessees of canteens, shops and other buildings in the industrial estates and colonies belonging to the Department of Industries and Commerce towards advance rent to be finally adjusted or refunded at the time of vacating the premises.

II. Civil Courts' Deposits.

This head comprises deposits ordered by District Judges, Sub-Judges and District Munsifs, and includes the following items :—

(1) Testamentary or intestate estates—For one year. [Section 16 of the Madras Administration of Estates Regulation, 1802 (Madras Regulation III of 1802) and the Madras Hindu Wills Regulation, 1829 (Madras Regulation V of 1829).]

(2) Moneys received in Civil Courts for the service of summonses, for batta of witnesses and for other similar purposes.

(3) Fees for printing copies of judgments, pending payment to the printer.

(4) Stamp fees for succession certificates, pending orders on the application, [Section 379 of the Indian Succession Act, 1925 (India Act XXXIX of 1925).]

NOTE.—When a succession certificate is granted, the Court concerned should issue a cheque payable to the Treasury Officer for the amount representing the value of the court-fee stamps which the Court desires him to supply in exchange. On receipt of the cheque, the Treasury Officer should supply the court-fee stamps required and adjust their value to the debit of "Civil Courts' Deposits" and credit of "Sale of court-fee stamps."

(5) Amounts attached by Civil Courts from salaries.

(6) Sale-proceeds of the estate of deceased gazetted European Government servants.

NOTE.—The cost of remitting the sale-proceeds to the Administrator-General, Madras, should be borne by the estate concerned.

(7) Travelling allowances of the Examiner of Questioned Documents and his staff collected in advance from private parties.

(8) Decree amounts collected by Village Courts.

(9) Receipts of Debt Conciliation Boards.

(10) Advance rent paid by the occupants of the chambers in the High Court, Madras.

(11) Rents deposited with the civil courts by cultivating tenants under section 3 (3) (*a*) of the Madras Cultivating Tenants' Protection Act, 1955.

III. Criminal Courts' Deposits.

This head includes the following items :—

(1) Compensation fines and costs due to an injured party and not to the Government in both appealable and non-appealable cases till they lapse under the ordinary rule and rewards ordered to be paid out of fine or other moneys to informers of Police Officers under Section 11-A of the Madras Gaming Act, 1930,

till they are paid to the parties or lapse under the ordinary rule. (*See* also Article 267.)

(2) Sale-proceeds of unclaimed perishable property.

NOTE.—If unclaimed property be sold because it is perishable and cannot be kept, or for the benefit of the owner, or because its value is less than Rs. 10, the proceeds should be held for six months in deposit. [*See* also Sections 26 and 27 of the Police Act, 1861 (India Act V of 1861), and item (1) in Part II above.]

(3) Surplus sale-proceeds of unclaimed and impounded cattle—for 3 months. [*See* Section 17 of the Cattle Trespass Act, 1871 (India Act I of 1871), and Articles 135 and 136 of the Special Funds Code.]

(4) Excess recoveries of feeding charges and fines on account of impounded cattle. (*See* Article 135 of the Special Funds Code.)

(5) Sale-proceeds of property attached because the owner is evading a warrant —for 2 years. (*See* Section 89 of the Criminal Procedure Code.)

(6) Receipts relating to attached disputed property till it is restored. (*See* Section 146 of the Criminal Procedure Code.)

(7) Travelling allowances of the Examiner of Questioned Documents and his staff collected in advance from private parties.

(8) Moneys received in Criminal Courts for service of summonses, for batta of witnesses and for other similar purposes.

(9) Licence fees and taxes recovered under the Madras City Municipal Act by the Presidency Magistrates, Madras, which are payable finally to the Corporation of Madras.

(10) Licence fees collected by the Magistrates under Section 212 (9) of the Madras Local Boards Act, 1920, which are payable in full to the local bodies concerned.

(11) Moneys received by the Commissioner of Police, Madras in his capacity as an ex-officio Presidency Magistrate, from the accused persons let on bail.

IV. Personal Deposits.

This head includes the transactions on account of the following:—

(1) Treasury cash orders.

(2) Wards' estates and attached estates.

(3) Official Receivers and the Official Assignee, Madras.

(4) Irrigation cess fund.

(5) Electricity distribution schemes undertaken by the Government on behalf of municipalities.

(6) Leave salary fund of the Madras Municipal Engineering Service.

(7) Leave salary fund of the Madras Local Authorities Electrical Engineering Service.

(8) Leave salary, etc., funds of the Madras Municipal Commissioners.

(9) Governor's Bodyguards—

(*a*) Clothing, etc., allowances to Sowars;

(*b*) Sale-proceeds of sweepings in the Bodyguard stables received by the Commandant.

(10) Government Solicitor, Sheriff and Advocate-General, Madras—moneys received in their official capacity.

(11) Koothali Nair's estate escheated to the Government.

(12) Jails—Cash property of prisoners.

(13) Approved schools and vigilance servicec—Cash property of pupils and inmates.

(14) Police funds—District Police Band Funds; Presidency Police Band Fund and Clothing Account in the Police Training School, Vellore.

(15) City Police—Sale-proceeds of sweepings in the City Police stables received by the Commissioner of Police.

(16) Museum Theatre, Madras—Advances taken from users.

(17) District Medical Lending Libraries.

(18) Government hospitals—Cash deposits of patients (cash receipts other than cash deposits towards hospital stoppages) and the moneys relating to the "Entertainment and Sport Fund" in Mental hospitals.

(19) Pasteur Institute, Coonoor.

(20) Leprosy Relief Committee, Cuddalore, Saidapet and Tindivanam.

(21) Leprosy Relief Committee (District Leprosy Committee), North Arcot district.

(22) District Branches of the British Empire Leprosy Relief Association (Madras Provincial Council).

(23) District Leprosy Relief Council, Madurai, Ramanathapuram and Salem.

(24) District Leprosy, Relief Fund, Tirunelveli.

(25) Tuberculosis Funds, Salem and Tirunelveli.

(26) Agriculture—Cash transactions of District Agricultural Officers, with private firms and parties in connexion with the sale of improved agricultural implements, seeds and manures to the ryots.

(27) Agriculture—Moneys received by the Agricultural Demonstrator, Tiruppur, as deposits for expenses involved in seed farm transactions of co-operative societies, etc.

(28) Agricultural College, Coimbatore—Funds relating to the university examinations conducted at the College.

(29) Animal Husbandry department—Moneys received in advance by the Livestock Development Officer from agriculturists and others for the purchase of animals on their behalf.

(30) Co-operative societies under liquidation.

(31) Government Polytechnics at Madras, Coimbatore and Madurai—Sports, Hostel, Scholarships and Prize funds.

(32) District Commercial Museums in the Tiruchirappalli district and the North Arcot District Museum of Arts and Crafts, Vellore.

(33) Lighting and cleaning charges collected in fish-curing yards.

(34) Public Works Workshop (Madras) and Government Press, Madras—Fines realized from employees under the Payment of Wages Act, 1936 (India Act IV of 1936).

(35) Triplicane Langarkhana Fund.

(36) Muhammadan Female Aid Charity Fund.

(37) Flood Relief Fund, Nagapattinam.

(38) Taluk Reconstruction Committees, Madurai district.

(39) The Devakottai Divisional Rural Reconstruction Committee.

(40) The Rural Development Committee, Sankarankoil taluk, Tirunelveli district.

(41) Grants received from the Indian People's Famine Trust Fund.

(42) The District Leprosy Relief Council, Tiruchirappalli.

V. Public Works Deposits.

This head comprises transactions of the following classes—(*See* also Articles 73 and 74, Madras Account Code, Volume III) :—

(1) Cash deposits received from subordinates as security.

(2) Cash deposits received from contractors as security, including percentage deductions made from their bills.

(3) Deposits for work to be done.

(4) Sums due to contractors on closed accounts.

(5) Sums due to labourers on nominal muster rolls.

(6) Miscellaneous deposits, including (until clearance) all items of receipt the classification of which cannot at once be determined or which represent accounting errors awaiting adjustment.

Arrear claim ~~23(a) MFI~~ 53 to 55 MFI with note 52 MFI

A.E 302, 304 & 49 D Code.

Ad. appl. ~~6, 190 MFI~~. 6 & 185 MFI

Book value and capital cost Note 1 below 245, 275 & 261 D Code.

Contract documents 151 MPD.

CE 6-12 D Code

Centage 6 (Def) MFI.

DA 33, 35, 50 D Code LR 116, 124, 204, 206 239 MC

Direct and incidental charges 356 D Code.

Destruction of old records App XV D Code.

Deposit works 201 D Code

EMD & S.D 192 MFI

Lapse of Sanction 198 MFI

LUMPSUM ESTIMATE 147 D Code.

MUSTER ROLL 171, 172 MFI 290 291 D code.

ORDY REPAIR 190 MFI

ORIGINAL WORK & Repair 147 MFI

APPENDIX 20.

[*See* Chapter XII, Article 279 (6).]

LIST OF FIRMS APPROVED BY THE GOVERNMENT FOR FIDELITY INSURANCE BUSINESS.

Name of the Insurance Company.	Name of local or other agents or representatives.
1 The National Guarantee and Suretyship Association, Limited (Incorporated in Scotland).	The Clive Insurance Company, Limited, Madras.
2 The Indian Insurance Companies' Association Pool, Bombay.	The Indian Insurance Companies' Association Pool, Madras Regional Committee, Madras.
3 The Ocean Accident and Guarantee Corporation, Limited (Incorporated in Great Britain).	The Ocean Accident and Guarantee Corporation, Limited, Madras Branch.
4 The Commercial Union Assurance Company, Limited (Incorporated in England), Madras.	

Permanent adv 94 95 MFI
Petty cash 2dp 97 D Code 151 MFI
Project Est 396 D Code.
Revised est 197 MFI
Reserve Stock 324 D Code
Reserve Stock & Surplus Stk 324 333-6 D Code
Revised estimate & work slip 197 MFI 36 D Code
SE 13-23 D Code
Special Repair 147, 149, 169, 170 185 to 200 MFI
Supplementary agreement 195 (c) & (f) MFI.
Survey Report and write off 297 MFI
Supplemental Est; 162 MFI
Technical Sanction: 6 & 185 MFI.
Tender schedule 151, 154. D Code 192 MFI
UNFORSEEN ITEM 117 A D Code

Vacancy items 120(4) MFI
Work estimate 398 D Code
Work slips Est. 58 D Code

APPENDIX 21.

(*See* Chapter XII, Article 297.)

POWERS OF SUBORDINATE AUTHORITIES TO WRITE-OFF LOSSES.

The Government have delegated to the authorities mentioned below the power to write-off finally losses of the kinds specified up to the limits noted against each, provided that the loss does not disclose—

(i) a defect of the system or in the rules the amendment of which would require the orders of a higher authority, or

(ii) serious negligence on the part of one or more Government servants that might possibly call for disciplinary action requiring the orders of a higher authority.

Except when the Government have ordered otherwise in regard to any case or class of cases, every sanction to a write-off should be communicated at once to the Accountant-General with an explanation of the full circumstances and with copies of the relevant portions of the correspondence relating to the subject.

NOTE.—The term 'each case' occurring in this appendix should be interpreted with reference to a given point of time. If on particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on that occasion and not with reference to individual articles constituting the lot. The losses arising out of the same incident shall not be split up and written off separately on different dates so as to avoid sanction of higher authority instead of being written off at one time. Losses due to one specific cause like fire, theft, flood, etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one time.

The orders of write-off of the value of articles which have been condemned on account of their having become unserviceable in the ordinary course by fair wear and tear need not be communicated to the Accountant-General. However, they should be kept on record in offices concerned along with the connected stock accounts for being produced during local inspection by audit staff.

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)
A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS.			
		RS.	
1. Irrecoverable value of stores or public money lost through fraud, negligence or other causes, and unprofitable outlay on works.*	Board of Revenue.	5,000	The orders of the full Board should be obtained for writing off any amount that exceeds Rs. 2,000.
	Chief Conservator of Forests.	5,000	
	Director of Industries and Commerce.	2,500	At a time.

* NOTE.—(1) This item contains the general delegation of powers. The powers to be exercised in certain special cases are specified in the succeeding items.

(2) The expression "value of store" means the "book value" if satisfactory priced accounts are maintained and otherwise "replacement value" (*see* the Note under Article 139). The following special instructions apply to Forest Department Stores:—

(i) Permit forms with no value impressed on them should be treated as ordinary stores, and their value should be estimated with reference to the cost of paper and printing.

(ii) The value adopted for timber and other produce should be based on the market value except in the case of the stock in the forest lost by theft or fire, in which case the valuation of timber and other produce lost should be made with reference to their value at the place from which they were removed or lost and not with reference to their potential value when sold in a market.

(iii) For other stores and livestock, the value entered in the stock returns should be adopted.

Nature and description of the loss.	Authority competent to sanction the write off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)

A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS—*cont.*

		RS.	
1. Irrecoverable value of stores or public money lost through fraud, negligence or other causes and unprofitable outlay on works—*cont.*			
	Director of Animal Husbandry.	1,000	
	Director of Public Instruction.	1,000	
	Director, Madras State Transport Department.	1,000	
	Inspector-General of Police.	1,000	
	Chief Engineers. Commissioner of Labour and Director of Employment. * High Court. Inspector-General of Police (Fire Service Branch). Inspector-General of Prisons. State Port Officer. Director of Medical Services. Director, State Forensic Science Laborator Director of Fisheries.	500	

* In regard to the write-off of the irrecoverable value of stationery articles lost or damaged the Commissioner of Labour and Director, National Employment Organisation, can exercise his powers up to a maximum limit of Rs. 300 only in each case—*See* item 2.

(3) In the case of loss of cardamoms on account of cleaning and drying, the following procedure should be followed for purposes of writing off :—

(1) The normal deficiency in the weight of cardamoms in the following two stages may be fixed at the rates indicated against each :—

(*a*) Picking off the stalks from the capsules .. .. 21 per cent
(*b*) Drying green 'picked' cardamoms .. .. 89 „

(2) Only deficiencies in excess of those normal deficiencies should be dealt with as loss of Government revenue requiring the sanction of the competent authority to write-off; and

(3) For the purposes of writing off, the deficiencies on account of the picking off of the stalks from the capsules exceeding 21 per cent may be valued at 11 per cent of the average sale value of any cardamoms in the previous year and the deficiencies on account of drying of green "picked" cardamoms exceeding 89 per cent may be valued at the average sale value of dry cardamoms in the previous year.

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks
(1)	(2)	(3)	(4)

A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS—*cont.*

		RS.	
1. Irrecoverable value of stores or public money lost through fraud, negligence or other causes and unprofitable outlay on works—*cont.*			
	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department. Commissioner for Government Examinations. Commissioner of Police. Director of Harijan Welfare. Commissioner of Police, Fire Service Branch. Commissioner of Labour and Director of Employment (Head of the Soldiers, Sailor's and Airmen's Board organisation). Director of Agriculture. Director of Public Health. Director of Public Libraries.* Registrar of Co-operative Societies. Secretaries to the Government. Chief Electrical Inspector to Government. Controller of Stationery and Printing.	300	
	Chief Inspector of Approved Schools and Vigilance Service.	250	
	Inspector-General of Registration.	200	
	Chairman, Madras Sales Tax Appellate Tribunal.	50	
	Examiner of Local Fund Accounts.	50	

* Relates to powers to write-off the cost of lost books in the Connemara Public Library Madras

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)

A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS—*cont.*

(1)	(2)	(3)	(4)
		RS.	
2. Irrecoverable value of stationery articles lost or damaged. (*See* Annexure to Rule 9 of the Stationery Manual, Volume I).	Board of Revenue.	5,000	The orders of the full Board should be obtained for writing off any amount that exceeds Rs. 1,000.
	Chief Conservator of Forests.	5,000	
	Chief Engineers. Director of Industries and Commerce. High Court. Inspector-General of Police. Inspector-General of Prisons. Director of Medical Services.	500	
	Commissioner of Labour and Director, National Employment Organisation. Commissioner for Government Examinations. Commissioner of Police. Director of Agriculture. Director of Public Health. Director of Public Instruction. Director of Animal Husbandry. Registrar of Co-operative Societies. Secretaries to Government. Secretary to the State Legislature. Chief Electrical Inspector to Government. Controller of Stationery and Printing. Director of Fisheries.	300	
	Inspector-General of Registration.	200	

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)
A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS—*cont.*			
		RS.	
3. Value of superseded or useless publications and missing stores and publications.	Controller of Stationery and Printing Madras.	300	In exercising the powers in respect of superseded or useless publications, as waste papers, the administrative departments of the Secretariat and the Heads of Departments concerned should be consulted before hand as to whether the publications cannot be put to better use. The value to be written off the accounts should be the cost of the publications *minus* the cost realised by sale of the superseded or useless publications treated as waste paper.
4. Value of Superseded Publications.	Director of Agriculture. Director of Animal Husbandry. Inspector-General of Police.		The total amount written off should not exceed Rs. 500 in any one year.
	Director of Public Health.	100	The total amount written off should not exceed Rs. 100 in each case in any one year. In exercising this power, the Director should consult the concerned departments of the Secretariat and the Heads of departments before hand as to whether the puplications cannot be put to better use. The value to be written off the accounts should be the cost of publications *minus* the cost realised by sale of superseded or useless publications treated as waste paper.
5. (*a*) (i) Value of livestock lost or dead or transferred to Pinjarapole or destroyed.	Director of Agriculture. Director of Animal Husbandry.	300	The total amount written off should not exceed Rs. 2,500 in any one year.
(ii) Value of livestock lost or dead.	Director of Industries and Commerce.	500	The total amount written off should not exceed Rs. 1,000 in any one year.
	Inspector-General of Prisons.	100	The total amount written off should not exceed Rs. 100 in any one case and Rs. 1,000 in any one year.
(*b*) Value of livestock lost, dead or destroyed.	Director, Cinchona Department.	150	The total amount written off should not exceed Rs. 450 in any one year.

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)
A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS—*cont.*			
		RS.	
6. Value of livestock lost or dead, and stores, or other dead stock including furniture lost or become unserviceable.	Chief Inspector of Approved schools and vigilance service.	50	The total amount written off together with any amount written off on account of deficiency in stock of stationery and printed forms under item 2 should not exceed Rs. 300 in any one year. The power to write off should not be exercised in regard to any loss for which any one can be held personally responsible.
7. Value or cost of replacement of egg settings and chickens that die in transit when supplied to private parties from the Agricultural College Dairy, Coimbatore, or a Research Station.	Director of Agriculture. Director of Animal Husbandry.	300	The total amount' written off should not exceed Rs. 100 in any one year for any one station.
8. Irrecoverable value of stores rendered unserviceable by fair wear and tear.			
(i) Harijan Welfare Department—			
(a) Hostels or boarding houses managed by the Harijan Welfare Department.	Director of Harijan Welfare.		The total amount written off in a year should not exceed Rs. 50 for each hostel or home in Madras City only.
(b) Government Harijan Hostels in Madras City.	Do.		To write off up to 1 per cent of the quantity of shortage in food grains stocked in Government Harijan Hostels, if the quantity found short is attributable to dryage.
(ii) Women's Welfare Department.	Director of Women's Welfare.	100	To write off the value of condemned or unserviceable articles of the Women's Welfare Department up to a limit of Rs. 100 at a time.

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)
A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS—*cont.*			
		RS.	
(iii) Madras State Transport Department.	Director, Madras State Transport Department.		The Director, Madras State Transport Department may write off the value of unserviceable stores on the strength of the certificate of the Gazetted Officers in charge of stores in the respective units of the Madras State Transport Department, viz., Mechanical Engineer or Works Manager or District Transportation Superintendent provided the Director is competent to replace or sanction the purchase of such articles.
9. Shortage of hay in consignments sent from Hosur Cattle Farm to the Madras Veterinary College.	Director of Animal Husbandry.		The total amount written off should not exceed Rs. 30 in a year.
10. Irrecoverable value of furniture, etc., damaged or lost through fraud, negligence or, other causes—			
(i) Nurses' quarters attached to Government Hospitals.	Director of Medical Services.		The cost of condemned and missing articles of furniture and crockery may be written off (and new articles purchased to replace them) up to a limit of Rs. 100 for each hospital in any one year.
(ii) Chemical Examiner's Department.	Director, State Forensic Science Laboratory.		The power is to be exercised only in respect of losses on account of articles that have become unserviceable otherwise than in the ordinary course or by fair wear and tear and the total amount written off should not exceed Rs. 100 in a year.
(iii) Inspection bungalows under the control of the Cinchona Department.	Director, Cinchona Department.		The cost of condemned and damaged articles of furniture and crockery may be written off (and new articles purchased to replace them) up to a limit of Rs. 50 a year for each of the furnished inspection-bungalows under the control of the Director.
(iv) Schools under Harijan Welfare Department.	Director of Harijan Welfare.	50	The limit applies to the amount written off at any one time on account of any one school.
(v) Schools in Criminal Tribes Settlements.	Director of Harijan Welfare.	100	The limit applies to the amount written off at any one time on account of any one school.
11. Wastage of salt in connexion with the working of fish-curing yards.	Director of Fisheries.		The total amount written off should not exceed Rs. 4,000 in a year for all the yards.

Nature and description of the loss. (1)	Authority competent to sanction the write-off. (2)	Maximum limit of sanction in each case. (3)	Remarks. (4)
A.—LOSSES OF PUBLIC MONEYS INCLUDED IN THE CASH ACCOUNTS AND STORES INCLUDED IN THE STOCK OR OTHER ACCOUNTS—*cont.*			
		RS.	
12. (*a*) Irrecoverable deficiencies in stock in the Cinchona Department.	Director, Cinchona Department.	50	The total amount written off should not exceed Rs. 600 in any one year.
(*b*) Irrecoverable losses of oil, chemicals and other stores due to leakage or wastage in transit.	Do.	300	The money limit in column (3) will also be annual. An annual statement of all cases of wastage, etc., the value of which was written off by the Director under this sanction should be submitted to Government by 1st August with the relevant particulars including reasons for the write-off sanctioned.
(*c*) Losses of all departmental products of the Cinchona Department caused by damage or losses in transit or due to other unavoidable causes and also losses on account of packing material condemned or rendered unserviceable.	Director, Cinchona Department.		Up to the value of Rs. 100 at a time and Rs. 1,000 in all in a year.
13. Irrecoverable value of missing articles, books, etc., in the Department of Legal Studies.	Director of Legal Studies.	100	The limit applies to the amount written off at a time.
B.—LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT.			
1. (*a*) Irrecoverable costs awarded to the Government in civil suits or appeals.	Board of Revenue.	5,000	The orders of the Full Board should be obtained for writing off any amount that exceeds Rs. 1,000.
	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.	500	
(*b*) Irrecoverable costs awarded to Government servants in civil suits in which their defence has been sanctioned at public expense.	Board of Revenue The Hon'ble Chief Justice, in the case of members of the staff of the High Court and the High Court in the case of other offices under the administrative control of the High Court.	500	The powers of write-off are the same as the powers of sanction for the defence of suits at public expense. [*See* the 'Note' under Rule (iii) (*a*) against item 10 (E) in *Appendix* 14.]

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)
B.—LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT—*cont.*			
		RS.	
	Chief Engineers .. Chief Conservator of Forests. Commissioner, Hindu Religious and Charitable Endowments (Administration) Department in the case of officers and servants of the department under his control in civil cases. Director of Agriculture. Director of Industries and Commerce. Registrar of Co-operative Societies. State Port Officer .. Transport Commissioner in the case of State Transport Workers under his administrative control. Controller of Stationery and Printing.	800	
	Commissioner of Labour.	200	
(c) Irrecoverable compensation awarded by courts to Government servants in which their defence has been sanctioned at public expense.	Heads of departments in Madras City.	150	[*See* Rule (iii) (*b*) against item 10 (E) in *Appendix* 14.]
2. Irrecoverable fees and fines—			
(i) Cost of publishing notices of adjudication and annulment of adjudication under sections 30 and 37 of the Provincial Insolvency Act, 1920 (India Act V of 1920).	High Court	No limit.	The power of waiving the recovery may be exercised by each authority in regard to the insolvency cases on its own file and on the files of courts subordinate to it.
(ii) Arrears of fees for the treatment of animals in Veterinary institutions.	Director of Animal Husbandry.		The total amount written off should not exceed Rs. 50 in any one half-year for each District Veterinary Office.

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)

B.—LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT—*cont.*

		RS.	
(iii) Charges for feeding and treatment of unclaimed animals in the Madras Veterinary College Hospital or in a mufassal Veterinary institution.	Director of Animal Husbandry.		The Director may dispose of the unclaimed animals by public auction or otherwise, recoup the amount due to the Government from the sale-proceeds and write-off the balance, if any. The total amount written off should not exceed Rs. 50 in any one year for the Madras Veterinary College Hospital and Rs. 25 in any one year for any one mufassal institution.
3. (a) Irrecoverable stipends, stipendiary grants and tuition fees.	Director of Public Instruction.	1,000	This power is to be exercised to write-off irrecoverable stipends in respect of teachers trained in training schools for women and in each case in respect of men and women teachers trained in physical education.
	Director of Industries and Commerce.	No limit.	To fix the duration and the amount of instalments in deserving cases in which recoveries are made by instalments and waive recoveries in very exceptional cases to be decided on the merits of each individual case provided the Revenue Department also are unable to recover the amount in the following cases :— (i) Training expenses from the trainees of the Industrial Training Institute/Centres discharged or dismissed due to his failure to fulfil any of the terms of the undertaking or who discontinues his training voluntarily before the completion of the prescribed course. (ii) Damages or loss caused to Government due to trainee's misconduct, negligence or default, during the period of training. NOTE.—The amount to be recovered or waived is the book value or the market value of the articles damaged or lost in the event of the former being not available. It may be fixed by the Principal of Industrial Training Institutes/Centres himself if the cost or damage does not exceed Rs. 100.

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)
B.—LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT—*cont.*			
		RS.	
3 (*a*) Irrecoverable stipends, stipendiary grants and tuition fees—*cont.*			No recovery of training expenses need be made in respect of the following cases :— (*a*) Trainees who discontinue their training voluntarily within one month from the date of their admission; (*b*) Trainees who are discharged if they are found unfit for undergoing the training during aptitude test; (*c*) In respect of trainees who are certified medically unfit to continue further training, by the Medical Officer attached to the Industrial Training Institute Centre or by a Registered Medical Practitioner who is a degree holder or by a Medical Officer not below the rank of an Assistant Surgeon serving under Government; (*d*) Trainees discharged due to Intellectual backwardness; (*e*) Trainees who are discharged for want of term days to appear for trade test on account of prolonged illness which should be supported by medical certificate issued by a Medical Officer of the rank specified in item (c) above."
(*b*) Irrecoverable teaching grants.	Director of Public Instruction.	300	The power should be exercised only after review of Audit Reports on teaching grants to Aided Elementary schools by the Divisional Inspectors of Schools.
(*c*) Irrecoverable shed grants.	Do.	200	The power should be exercised in respect of shed grants paid to aided elementary schools in compulsory areas.
4. Irrecoverable items of departmental revenues—Land revenue.	Board of Revenue.	2,000 5,000	Powers of a single member. Powers of the full Board.

Nature and description of the loss.	Authority competent to sanction the write-off.	Maximum limit of sanction in each case.	Remarks.
(1)	(2)	(3)	(4)
B.—LOSSES ON ACCOUNT OF NON-REALIZATION OF SUMS DUE TO THE GOVERNMENT—*cont.*			
		RS.	
4. Irrecoverable items of departmental revenues—*cont.*			
Excise revenue.	Board of Revenue.	200	*See also* instructions in the Madras Excise Manual.
Forest revenue	Chief Conservator of Forests.	2,500	In the case of reserved forests handed over to the Revenue department, the powers of the Chief Conservator of Forests will be exercised by the Board of Revenue.
Revenue from Commercial Taxes.	Commissioner of Commercial Taxes.	No limit.	
Taxes and penalties due under the Madras Plantations Agricultural Income-tax Act, 1955.	Commissioner of Land Revenue and Development.	No limit.	
	Commissioner of Agricultural Income-tax.	3,000	
(The Madras Tobacco Taxation of Sales and Registration Act, 1953, the Madras General Sales Tax Act, 1939, the Madras Sale of Motor Spirit Taxation Act, 1939, and the Madras Entertainments Tax Act, 1939.)			
Revenue from Madras Regulation of Sale of Cloth Act, 1937.	Board of Revenue.	No limit.	
Education Department, Revenue.	Director of Public Instruction.		The total amount written off should not exceed Rs. 300 per annum.
Public Works Department, Revenue.	Chief Engineers.	500	
Hospital Stoppages.	Director of Medical Services.	500	
Madras State Transport departmental revenue, such as receipts under sale of tickets, hire Charges of special buses, advertisement charges, rent on buildings, etc. and non-realisation of cost of damages to departmental vehicles recoverable from third parties.	Director, Madras State Transport Department.	250	

APPENDIX 22.

(*See* Chapter XIII, Article 306.)

LIST OF GRANTS PAID TO LOCAL AND OTHER BODIES ON ACCOUNT OF CERTAIN FINES REALIZED BY COURTS AND CREDITED TO THE GOVERNMENT.

NOTE 1.—The grant payable to local and other bodies is the whole of the amount collected as fines, subject to deductions in certain cases as indicated below :—(*See* also subsidiary rule 23 under Treasury Rule 16.)

Items 6 *and* 9.—The amount of expenditure incurred on account of the service of processes and batta to witnesses should be deducted from the grant payable.

Item 8.—A deduction of 10 per cent should be made in the first instance from the fines realized under the Act to cover the cost of administration of the Act and the collection of fines. Out of the balance of 90 per cent of the fines realized, the amount of fines levied in cases where no analysis of samples is done by the public analyst should be deducted. When the remaining amount payable to the local body exceeds the contribution paid by it to the Government, an amount equivalent to one-half of the excess of the fines over the contribution should be deducted from the amount payable to local body and withheld. The method of calculation of the amount payable to local bodies under the above arrangement should be as shown in the hypothetical case in the Annexure.

Items 10, 11 (*a*) *and* 14.—Ten per cent of the grant payable should be withheld in order to cover the expenditure on account of the service of processes and batta to witnesses.

Item 11 (*c*).—Pending amendment of section 70 (2) (xx) of the Madras Village Panchayats Act, 1950 providing for the payment to the Panchayat of the entire fine, the fines now realised in respect of offences under the Act and Rules will be credited to the Panchayat concerned in the manner indicated below :—

(*a*) Grant of nine-tenths of the fines under section 70 (2) (xx) of the Act ;

and

(*b*) Additional grant of one-tenth of fines under section 70 (2) (xxi) of the Act.

Item 15.—A deduction of 10 per cent should be made from the fines realized towards collection charges.

NOTE 2.—The Mettur Township Committee will be treated as a municipality for the purpose of this list.

Serial number.	Class of fines.	Local or other body to which the grant is payable.
(1)	(2)	(3)
	Fines levied under the provisions of the—	
1	Sections 269, 270, 271, 272, 273, 277, 278, 290 and 291 of the Indian Penal Code (Indian Act XLV of 1860) in regard to nuisances.	Local body concerned.
2	Places of Public Resort Act, 1888 (Madras Act II of 1888).	Local body concerned.

Serial number. (1)	Class of fines. (2)	Local or other body to which the grant is payable. (3)
	Fines levied under the provisions of the—	
3	Town Nuisances Act, 1889 (Madras Act III of 1889).	Local body, or branch of the Society for the prevention of Cruelty to Animals concerned or (in regard to fines levied for offences committed within the limits of the Cordite Factory, Aravankadu and the Power Station, Katteri) the Cordite Factory Estate Fund.
4	Prevention of Cruelty to Animals Act, 1890 (India Act XI of 1890) in cases prosecuted by the agents of the Society for the Prevention of Cruelty to Animals at the places mentioned below :—	The branch of the S.P.C.A. concerned.*

District. (1)	Place. (2)
Arcot, North ..	Arcot Panchayat Board. Ranipet Panchayat Board. Tiruvannamalai Municipality. Vellore Municipality. Walajah Municipality.
Arcot, South ..	Cuddalore Municipality.
Chingleput	Taluks of Saidapet, Chingleput, Kancheepuram and Tiruvallur.
Coimbatore ..	Andiyur Panchayat Board. Annur Panchayat Board. Avanashi Panchayat Board. Bhavani Panchayat Board. Chennimalai Panchayat Board. Coimbatore Municipality. Dharapuram Municipality. Erode Municipality. Gobichettipalayam Panchayat Board. Kangayam Panchayat Board. Karamadai Panchayat Board. Kavandapadi Panchayat Board. Kinattukidavu Village. Kodumudi Panchayat Board. Kottur Panchayat Board. Kunnathur Panchayat Board. Kurichchi Panchayat Board. Mettupalayam Panchayat Board.

*NOTE.—The payment of the grant is subject to the condition that the agents of the Society receive instruction at the Veterinary Hospital concerned and work in close touch with the authorities in charge of that institution.

District. (1)	Place. (2)
Coimbatore—*cont.*	Mulanur Panchayat Board. Nambiyur Panchayat Board. Palladam Panchayat Board. Perianayakkanpalayam Panchayat Board. Pollachi Municipality. Punjai Pulliampatti Panchayat Board. Pulavadi Village. Satyamangalam Panchayat Board. Singanallur Panchayat Board. Sulur Panchayat Board. Tiruppur Municipality. Tudiyalur Panchayat Board. Udumalpet Municipality. Uttukkuli Panchayat Board. Vellakkovil Panchayat Board. Vellalur Panchayat Board.
Madras	Madras City.
Madurai	Dindigul Municipality. Kodaikanal Municipality. Madurai Municipality. Peryakulam Municipality and the adjoining areas to which the Act has been extended.
Nilgiris	Coonoor Municipality. Kotagiri. Ootacamund Municipality and hamlets of Kalhatti and Thalai Kundah in Kullathi village. Wellington Cantonment, hamlets of Ketti, Hullada, Kerada, Kammandi, Achinakal, Kotta village, Yellanhali, Lovedale, Welbeck, Stantore and Mynalai in Ketti village, hamlet of Thamapatti in Adigaratti village.
Ramanathapuram	Karaikudi Municipality. Sivaganga Panchayat Board. Srivilliputtur Municipality. Virudhunagar Municipality.
Salem	Namakkal Municipality. Salem Municipality. Taluk of Salem, Tiruchengode and Krishnagiri.
Thanjavur	Arantangi. Ayyampet. Kumbakonam Municipality. Mannargudi Municipality. Mayuram Municipality. Muthupet. Nannilam Panchayat Board. Nagapattinam Municipality. Papanasam. Pattukkottai Panchayat Board. Shiyali Taluk. Thanjavur Municipality. Tirukattupalli. Tirutturaipundi Panchayat Board. Tiruvadi. Tiruvarur Municipality. Tiruvidamarudur.

District. (1)	Place. (2)
Tirunelveli ..	Melapalayam Panchayat Board. Palayamkottai Municipality. Tachanallur Panchayat Board. Tirunelveli Municipality. Tuticorin Municipality.
Tiruchirappalli ..	Ariyalur Panchayat Board. Karur Municipality. Srirangam Municipality. Tiruchirappalli Municipality.

Serial number. (1)	Class of fines. (2)	Local or other body to which the grant is payable. (3)
5	Madras Registration of Births and Deaths Act, 1899 (Madras Act III of 1899) (Fines imposed by village panchayat courts or Sub-Magistrates or Presidents of Benches of Magistrates).	Village panchayat concerned.
6	Madras Port Trust Act, 1905 (Madras Act II of 1905).	Madras Port Trust Board.*
7	Indian Ports Act, 1908 (India Act XV of 1908).	Minor Ports Fund, or the port fund concerned (Madras Port Fund, or Tuticorin Port Fund.
8	Madras Prevention of Adulteration Act, 1918 (Madras Act III of 1918) and the prevention of Food Adulteration Act, 1954 (Central Act XXXVII of 1954).	Local body concerned*.
9	Madras City Municipal Act, 1919 (Madras Act IV of 1919).	Corporation of Madras.*
10	Madras District Municipalities Act, 1920 (Madras Act V of 1920).	Municipal Council concerned.*
11	(a) Madras District Boards Act, 1920 (Madras Act XIV of 1920).	District board concerned.*
	(b) Madras Local Boards Act, 1920 (Madras Act XIV of 1920) as applied to the Agency (Scheduled Areas).	Agency local board concerned.
	(c) Madras Village Panchayats Act, 1950 (Madras Act X of 1950).	Panchayat concerned.
12	* Tuticorin Port Trust Act, 1924 (Madras Act II of 1924).	Tuticorin Port Trust Board.
13	Madras Commercial Crops Market Act, 1933 (Madras Act XX of 1933).	Market Committee concerned.
14	Madras Public Health Act, 1939 (Madras Act III of 1939).	Local body concerned.*
15	Fines levied on account of forest offences committed in a forest panchayat area.	Forest Panchayat that reported the Offence.

* See also the notes at the head of this list.

ANNEXURE.

Method of calculation.

	Non-analysis cases.	Analysis cases.
	RS.	RS.
(a) Total fines ..	200	9,800
(b) Less 10 per cent	20	980
	180	8,820
(c) Contribution for analysis	..	6,500
(d) Excess over contributions for analysis		2,320
(e) One half of excess ..	..	1,160
(f) Grant to be paid	180	(8,820 minus 1,160) or 7,660
(g) Total amount to be paid for non-analysis and analysis cases	180 plus 7,660 = 7,840	

APPENDIX 23.

(*See* Chapter XIII—Article 306.)

VILLAGE HOUSE-LAX MRTCHING GRANT—SANCTION TO VILLAGE PANCHAYATS UNDER SECTION 132 OF THE MADRAS PANCHAYATS ACT, 1958.

1. *Village House-Tax Matching Grant.*—On every rupee of house-tax collected by a village panchayat, an equal amount shall be paid by the Government as grant which shall be called ' Village House-Tax Matching Grant '.

2. *How the amount of grant payable to each village panchayat every year should be assessed and paid.*—The Village house tax matching grant is payable with reference to the amount of house tax *collected.* So no distinction should be made between collections of arrear demands and collections of current demands in assessing the grant payable to a village panchayat. The amounts actually collected from out of both the arrear and the current demands should be taken into account in assessing the grant payable to each panchayat.

The house tax assessment is ordinarily mixed up with Library Cess levied under the Madras Public Libraries Act, 1948 or the Additional house tax levied for water supply or lighting under rule 19 of Schedule IV of the former Madras Local Boards Act, 1920, or the water tax levied under section 25 of the Madras Public Health Act, 1939. Therefore the details of the demand, collection and balance relating to these items should be kept distinct and separate from the main house tax levied and collected under the Panchayats Act, so that the amount of village house tax matching grant payable under the Act may be calculated and paid correctly without difficulty.

3. *Whether the amount should be paid annually in one lump sum or in instalments.*—Under section 120 (3) of the Madras Panchayats Act, 1958, as well as under the 1950 Act, the house-tax is leviable every half year. The term ' year ' means the financial year according to section 2 (37) of the 1958 Act. The house tax is accordingly assessed and collected for the half year ending 30th September and 31st March every year. As the house tax is levied and collected every half year, the village house matching grant should also be paid in two half-yearly instalments with reference to the collections for each half year. The particulars of collection in a half year will be available, in the succeeding half year. So the amount of grant due for a half year may be paid before the end of the succeeding half year.

4. *Which authority should control the expenditure from State funds on this account.*—The District Collector should be the controlling authority in respect of the expenditure from State funds on the payment of the village house tax matching grant to the village Panchayat under his jurisdiction. He should frame estimates of expenditure for each year and submit necessary particulars to the Development Commissioner on the 1st September of each year for making provision in the State Budget. The Development Commissioner will consolidate the estimates received from the District Collectors and send the consolidated estimates to the Finance Department with copy to the Rural Development and Local Administration Department for making provisions in the annual estimates of expenditure of the State Government. As soon as the budget is passed by the State Legislature, the Development Commissioner will place at the disposal of each Collector the amount required for expenditure in the district.

5. *Which authority should sanction the payment of the grant to each panchayat.*—The Revenue Divisional Officer should be the authority sanctioning the payment

of the village house tax matching grant to each panchayat. The Revenue Divisional Officers are permitted to authorise the payment from the treasury to the village panchayats of the amounts of grant payable to them under section 132 of the Madras Panchayats Act, 1958. The order sanctioning the payment of the grant will be in the form in Annexure I below.

6. *On what basis sanction order should be issued.*—Soon after the end of a half year, the Panchayat Extension Officer (Deputy Panchayat Officer) should submit to the Divisional Panchayat Officer a report in the form in Annexure II below in respect of each panchayat separately for each half year. The report should be accompanied by a receipt bill in the Form in Annexure III duly signed by the president of the village panchayat concerned. On receipt of the report of the Panchayat Extension Officer, the Divisional Panchayat Officer should check the amounts given by the Panchayat Extension Officer and certify that the amount of grant recommended by the Panchayat Extension Officer is correct. The Divisional Panchayat Officer should also prepare the draft of the sanction order in the form in Annexure I, obtain the approval of the Revenue Divisional Officer and issue it in the name of the Revenue Divisional Officer. The fair copies of the order shall be signed either by the Revenue Divisional Officer or on his behalf by the Divisional Panchayat Officer.

7. *How the amount should be credited to the Village Panchayat Funds.*—The sanction order should be communicated to the Sub-Treasury Officers and the Panchayat Union Commissioners concerned. The Panchayat Union Commissioner should prefer a claim for the amount so sanctioned, he should get it adjusted in the treasury to Local Fund Deposit Account No. 11 on a bill in the form prescribed in Annexure III and he should arrange to give credit to individual village panchayats in the ledger maintained in the Panchayat Union Office in accordance with the instructions issued in Memorandum No. 160974/L-2/60, L.A., dated 15th September 1960.

ANNEXURE I.

No.

Office of the Revenue Divisional Officer.

....

Dated............

From

The Revenue Divisional Officer,

To

The Sub-Treasury Officer,

.. ..

Under instruction 2 of Treasury Rule 17, Madras Treasury Code, Volume I, I hereby authorise you to pay to the Commissioner of the.............Panchayat Union on the authority of this order the sum of Rs........(Rupees............

............) due to the village panchayats specified below as village house tax matching grant noted against each.

Name of Village Panchayat.	Amount of grant.
(1)	(2)

(2) The amount should be adjusted in the Treasury or Sub-Treasury to Local Fund Deposit Account II of the Panchayat Union and *no cash payment should be made.* The amount represents the village house tax matching grant payable to the panchayat or panchayats under section 132 of the Madras Panchayats Act, 1958 for the half year ending 30th September/31st March and is debitable to "71 Miscellaneous—f. Grants-in-aid contributions, etc.—S. house Tax Matching Grant for Panchayats."

(3) The fact of the adjustment should be reported to the Collector of.......... and the Accountant-General with a certificate of payment through the Treasury Officer under intimation to this Office then and there.

Copy to the Commissioner Panchayat Union.

Copy to the President Panchayat Post Taluk

District

Copy to the Accountant-General, Madras.

NOTE.—(1) Under instruction 2 of Treasury Rule 17 of the Madras Treasury Code, Volume I the grant should be adjusted on the authority of this authorisation and no authorisation is necessary from the Accountant-General, Madras.

(2) The grant should be adjusted by the Sub-Treasury Officers without any further authorisation from the Treasury Officers concerned.

ANNEXURE II.

From

The Panchayat Extension Officer.

To

The Revenue Divisional Officer.

Through

The Divisional Panchayat Officer.

Sir,

In submitting herewith the demand, collection and balance of house-tax levied in..............Panchayat for the half year ending 30th September 19 /31st March 19 , I recommended that an amount equal to the amount shown as collections for the half year ending 31st March/30th September may be paid to the said panchayat as village house tax matching grant due to it for the half year ending 30th September 19 /31st March 19 under section 132 of the Madras Panchayats Act, 1958. I hereby certify that the said amount of house tax does not include library cess levied under the Madras Public Libraries Act, 1948 or additional house-tax levied for water supply or lighting under rule 19 of Schedule IV to the former Madras Local Boards Act, 1920 or water tax leviable under section 25 of the Madras Public Health Act, 1939.

Panchayat Extension Officer,
(Deputy Panchayat Officer).

ANNEXURE III.

Form of receipt bill to be given by Panchayats.

Audit Register, Voucher Number.

Page.

Received the sum of Rs. authorised for payment as village house tax matching grant for the half year ended 30*th September*, 19 /31st March, 19 .

Signature.

Designation : *President of Panchayat.*

Countersigned :

Signature :

Designation : Panchayat Extension Officer.

Pay Rupees :

District :

Date :

Treasury Officer/Accountant.

(For use in the Office of the Accountant-General, Madras.)

Admitted in full.

Superintendent.

Auditor.

APPENDIX 24.

[*See* Chapter XIV, Article 317.]

DISPOSAL OF GOVERNMENT LANDS AND BUILDINGS.

(*Extract from the Standing Orders of the Board of Revenue.*)

S.O. No. 22.—Disposal of land and buildings occupied by a Government department.

NOTE.—No land or building belonging to Government shall be sold, under this Standing Order to any person other than a citizen of India except by the Collector or the Board and with the previous permission of Government. Every sale made under this Standing Order shall be subject to the condition that, if the property is alienated without the sanction of Government in favour of any person other than a citizen of India, the sale shall thereupon become null and void.

No application for the sale of land or building under this Standing Order to a company, association or society should be considered unless such company, association or society has been registered under the Societies Registration Act XXI of 1860, Religious Societies Act I of 1880, Co-operative Societies Act II of 1912, Madras Co-operative Societies Act, 1932, or Insurance Act, 1938, or the Indian Trade Unions Act XVI of 1926, or under the Indian Companies Act, 1913, as adapted in 1950, or by an Act of the Parliament of the Union of India or of the State Legislature in the Union of India. This order insisting on registration does not apply to Roman Catholic churches, dioceses and other Roman Catholic missions and congress organization.

(G.O. No. 1876, Rev., d. 13-5-1950.)
(G.O. Mis. No. 2501, Rev., d., 24-10-1928.)
(B.P. 120, d. 31-10-1928.)
(G.O. Ms. No. 2049, Revenue, dated 12th October 1949.)
(B.P. Press 25, dated 12th July 1950.)
(G.O. Ms. No. 2395, Rev., d. 23-10-1941 ; B.P. Press, 3, d. 26-1-1942.)

1. *Disposal generally left to Collector.*—The sale of land or buildings with the site on which they stand is generally left to the Collector of the district, but it is at the same time open to other departments to apply for permission to sell land, etc., themselves when they see cause to recommend such a measure.

2. *Authority competent to sanction the sale of land and buildings.*—Collectors have power to sell buildings with their sites and attached lands, if the combined value does not exceed Rs. 5,000. The sanction of the Board is necessary when the value exceeds Rs. 5,000. It is left to the discretion of the Board to address the Government where it considers that their orders are desirable.

G.O. No. 1664, Rev., d. 8-8-32. B.P. Mis. No. 2907, d. 3-10-32.

3. *Authority competent to sanction the sale of buildings*—(i) *Buildings in charge of the Public Works and Highways and Rural Works Department.*—Chief Superintending and Executive/Divisional Engineers have power to sanction the sale or dismantlement of Government State buildings in charge of the Public Works and Highways and Rural Works Department, when the book value of the buildings does not exceed Rs. 10,000, Rs. 5,000 and Rs. 1,000 respectively. As, however, they have no power to sell land, whenever they sanction the sale of a building they should communicate their order to the Collector, who will then take the necessary steps to sell both building and land together.

B.P. Press, d. 5-8-37.

(ii) *Buildings in charge of the Revenue Department.*—In the case of sale or dismantlement of buildings in charge of the Revenue Department, Collectors of districts exercise powers similar to those of Superintending Engineers, i.e., when the value does not exceed Rs. 5,000. The sanction of the Board is necessary when the value exceeds Rs. 5,000. It is left to the discretion of the Board to address the Government where it considers that their orders are desirable.

G.O. No. 1664, Rev., d. 8-8-32. B.P. Mis. No. 2907, d. 3-10-32.
G.O. Ms. No. 961, Rev., d. 26-6-1924.
B.P. Mis. No. 3006, d. 15-12-1024.
G.O. No. 1255, W., d. 5-11-1924.

(iii) *Buildings in charge of the Forest Department.*—[a] The sale or dismantlement of Government State buildings in charge of the Forest Department is governed by the rules laid down in paragraph 71 of the Madras Forest Department and Account Code.[a]

(iv) [Deleted]

4. *Restrictions to which the powers are subject.*—The powers delegated in paragraphs 2 and 3 above are subject to the following restrictions :—

(a) *As regards buildings in charge of the Public Works Department.*—(i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

[ab] (iii) The powers of the Chief Engineer or the Superintending Engineer will not extend to the sale or dismantlement of one or more buildings which form part of a collection of buildings situated in a compound and of which the aggregate cost exceeds Rs. 10,000 or Rs. 5,000.[ab]

(b) *As regards buildings in charge of the Electricity Department.*—(i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

(iii) [Deleted]

(c) *As regards buildings in charge of the Revenue Department.*—(i) It should have been previously ascertained that any building to be sold is not required for the use of any department of Government.

(ii) The Executive Engineer concerned should have certified that any building proposed to be demolished is dangerous or past repair.

[b] (iii) The power will not extend to the sale or dismantlement of several individual buildings situated in a compound, the total cost of which exceeds the limits indicated in paragraph 3 (ii) above.[b]

(d) *General.*—When it is proposed to sell or dismantle a portion of a building, the value of the entire building, and not of the portion, shall be taken for the purpose of determining the authority that is competent to sanction the sale or dismantlement.

B.P. 28, d. 4-2-18. G.O. Ms. 866, Rev., d. 29-2-18.

B.P. 59, d. 7-3-18.

a { G.O. Mis. 2501, Rev., d. 24-10-1928.
B.P. 120, d. 31-10-1928.

b { G.O. Ms. 961, Rev., d. 26-6-24.
B.P. Mis. 3006, d. 15-12-24.
G.O. 1253 W., d. 5-11-24.

5. * * * * * * * * * *

6. *Sale notice, sale certificate and title-deed.*—Whenever Government buildings are sold with their sites by public auction, it should be stipulated in the sale notice as one of the conditions of sale that the sites will be sold subject to the payment of the appropriate ground-rent or assessment, which ground-rent or assessment will be liable to periodical revision. A certificate in the form given in Appendix

XXVI shall be granted for the *building* and a title-deed in the form given in Appendix XXVII issued for the *site* occupied by the building.

G.O. 397, d. 27-6-99. G.O. 557, d. 14-6-05.
B.P. 147, d. 12-7-05.

7. *Authority competent to sanction the transfer of vacated Government buildings from one department to another* —(i) *Buildings in charge of the Public Works, Highways and Rural works Department.*—Superintending Engineers have power to sanction, in consultation with Collectors and other heads of departments the transfer of a Government building in charge of the Public Works/Highways and Rural Works Department, when vacated, to any department for occupation as an office, without reference to Government, except in the following cases :—

a (1) When it is proposed to transfer a building to local bodies or private bodies or to any *department of the Union Government*, or

(2) When the buildings belong to a *department of the Union Government*, or

(3) When two or more departments ask for the same building.

In these cases, the orders of Government should be obtained *by the authorities concerned*, before the transfer is made.

NOTE.—The discretion in regard to the transfer of Government buildings (which though not immediately required for Government purposes it is not considered desirable to dismantle) to local bodies on terms which will ensure the buildings being kept in proper repairs and to secure the right of re-entry after reasonable notice, will be exercised by Government. a

G.O. 200, W., d. 24-1-14. B.P. 125, d. 24-3-14.

(ii) *Buildings in charge of the Revenue Department.*—Subject to the reservations mentioned in clause (i) above, Collectors have in the case of buildings in charge of the Revenue Department, powers similar to those of Superintending Engineers when the book-values of the buildings do not exceed Rs. 2,500 in each case. The Board has powers up to a limit not exceeding Rs. 5,000. When the value exceeds Rs. 5,000 the sanction of Government is necessary.

aNOTE.—The instructions contained in the note to sub-paragraph (i) above will apply to buildings in charge of the Revenue Department also.a

G.O. 800, W., d. 16-6-17.
B.P. 192, d. 9-11-17.

a(iii) *Buildings in charge of the Forest Department.*—The rules relating to the transfer of these buildings are laid down in paragraph 71 of the Madras Forest Department and Account Code, Volume I.a

S.O. No. 23—Transfer of lands and buildings between the Union and State Governments.—1 The general position regarding the vesting of the lands and buildings in the Union and in the State Governments is that laid down in Article 294 (*a*) of the Constitution of India. The following principles, however, which were in force before the commencement of the Constitution continue to apply to such cases :—

(i) *Acquisition of land for Union purposes.*—When land belonging to a private party has to be acquired on behalf of the Union Government, the acquisition shall be at the expense of that Government. In cases where the Union Government require any land which is in the occupation of the State Government to be transferred to them, amount payable by the Union Government will ordinarily

a G.O. 2083, Rev., d. 8-9-28.

a Board's Refce. E. 5159-28/2, d. 15-9-1928 (B.P. Mis. 3484, d. 17-10-28.)

be the market value of the land and buildings, if any, thereon ; the amount payable will include the capitalized value of land revenue assessable on the land when the transfer causes actual loss of land revenue to the State Government. The solatium of 15 per cent payable under the Land Acquisition Act will not apply to such transfers.

(ii) *Land surplus to the requirements of the Union Government.*—When the Union Government no longer require any land which is in their possession, the State Government of the State in which it is situated will be given the option of assuming possession of the whole or any portion thereof subject to the following conditions :—

(*a*) the Union Government themselves will be the judges of whether they require to retain any particular land or not ;

(*b*) if the State Government desire to assume possession of the land, the option to do so should be exercised within six months of the date on which the Union Government signify their intention of surrendering the land ;

(*c*) the amount payable for the land will in all cases be its market value at the date of transfer ; and

(*d*) when the State Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land is not materially reduced by the division.

NOTE.—(1) It is for the Union Government to decide whether this option may be given to the State Government.

(2) The instructions in sub-paragraphs (i) and (ii) above regarding the amount payable for the lands by the Union or State Government, will not apply to lands in the City of Madras.

G.O. Ms. 1066. Rev., d. 10-5-41 ; Govt. Memo. No. 1753-G/41-1, Rev., d. 16-5-41 ; B.P. Mis., 2001, d. 23-7-41.

If the State Government do not desire to assume possession of any land on the foregoing terms, the Union Government will be free to dispose of it to a third party. Before, however, so disposing of the land, the Union Government will consult the State Government as to the levy of ground rent or assessment and the conditions, if any, subject to which it should be sold and they will, as far as possible, dispose of the land subject to any conditions which the State Government may desire to impose. The Union Government are not, however, bound to obtain the concurrence of the State Government in all cases, and in cases of disagreement, the Union Government will be the sole judge of the terms and conditions to be imposed.

(iii) *Special rules for lands in the City of Madras.*—In the City of Madras the sale of Union Government land to the State Government and to the third parties and the sale of State Government land to Union Government will be governed by the following special rules :—

Sales of Union Government land to the State Government.—The State Government shall pay half the free hold value of the land to the Union Government.

Sales by the Union Government to third parties.—The State Government should fix the ground-rent on the land at one half of the rate calculated in accordance with the rules in force for the determination of ground-rent in the City of Madras ; for the purpose of sharing the amount realized by sale, twenty-five times this ground-rent is to be reckoned as the amount which will go to the State Government ; an adjustment should be effected between the Union and the State Governments by payment of half the difference between the amount of the sale proceeds and the capitalized value calculated as above, to the Government whose share is the smaller.

Sales of State Government land to the Union Government.—The Union Government should pay to the State Government half the free hold value of the land.

B. P. Mis. 1067, d. 20-8-43.

2. *Market value defined.*—Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground-rent or assessment shown against it in the revenue registers, or if no ground-rent or assessment is shown against it in the revenue registers, subject to a ground-rent or assessment levied at the rate at which ground-rent or assessment is actually being levied on similar lands in the neighbourhood excluding all cases in which such similar lands in the neighbourhood are held free of ground-rent or assessment or at favourable or unfavourable rates of ground-rent or assessment. This is the market value which has to be credited or debited as the case may be in the case of all transactions between the Government of Madras and the Government of India.

G.O. Ms. 938, Rev., d. 28-4-28. B.P. 46, d. 5-6-28.

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